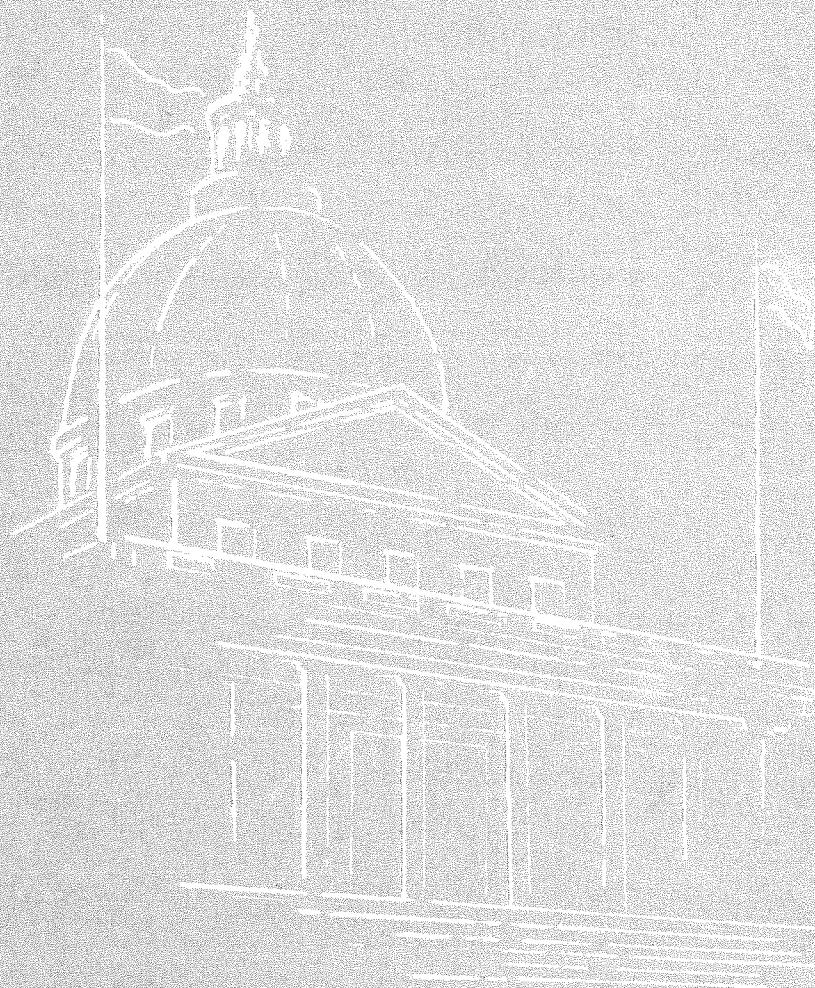


GOVERNMENT FINANCES / GF68 NO. 4

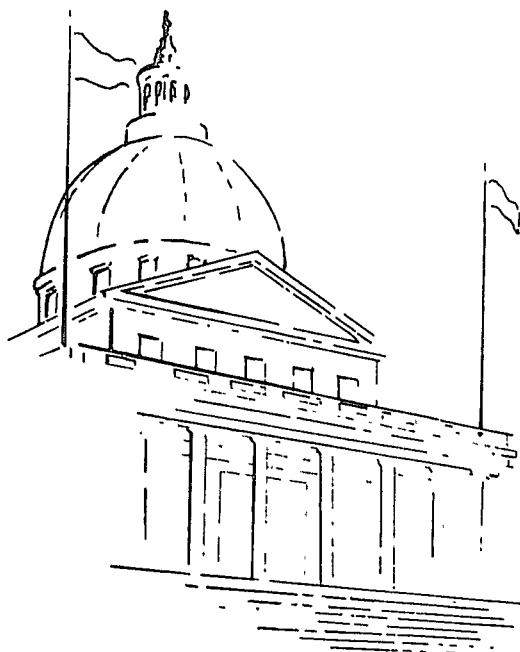


CITY GOVERNMENT FINANCES

IN 1967-68



U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS



CITY GOVERNMENT FINANCES IN 1967-68



U.S. DEPARTMENT OF COMMERCE

Maurice H. Stans, Secretary

Rocco C. Siciliano, Under Secretary

William H. Chertner, Assistant Secretary for Economic Affairs

BUREAU OF THE CENSUS A. Ross Eckler, Director

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INTRODUCTION

Revenue of all city governments during fiscal 1967-68, totaled \$26.5 billion, as against \$24.1 billion in 1966-67.

Total revenue consists of all revenue received from external sources by the city corporations and their dependent municipal agencies, including any city-operated utilities and employee-retirement systems. General revenue--i.e., revenue excluding utility and employee-retirement amounts--was \$21.3 billion in fiscal 1967-68, compared with \$19.3 billion the previous year.

City expenditure totaled \$27.0 billion in 1967-68, as against \$24.4 billion in 1966-67. General expenditure--i.e., spending other than for utility and employee-retirement purposes--totaled \$21.6 billion in 1967-68.

National totals on the finances of cities are presented in tables 1 and 2. Amounts shown pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified.

Table 3 shows a distribution of financial amounts by city size groups, based on the 1960 Census of Population and 1967 Census of Governments.¹ Per capita amounts, by city size groups, appear in table 4.

GENERAL REVENUE

City-imposed taxes yielded \$11.3 billion in fiscal 1967-68 or more than half of all general revenue of city governments. Property taxation continued as the predominant revenue source supplying \$7.8 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$1.1 billion from general sales and gross receipts taxes, \$747 million from selective sales taxes, and \$1.7 billion from licenses and miscellaneous other taxes.

Municipalities received about \$4.7 billion from State governments in fiscal 1967-68. This, together with lesser sums received directly from the Federal Government and from other local governments (mainly counties), made the total

¹Size-class distributions of municipal governments, together with related population figures, are shown nationally and for States and metropolitan areas in the 1967 Census of Governments, Volume 1: Governmental Organization.

of city intergovernmental revenue \$6.0 billion, or more than one-fourth of general revenue from all sources.

Sources other than taxes and intergovernmental revenue supplied \$4.0 billion of municipal general revenue in fiscal 1967-68. This amount included \$2.4 billion from current charges (other than for utility services, classed separately as utility revenue).

GENERAL EXPENDITURE

As indicated by table 1, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1967-68:

Function	Amount (millions of dollars)	Per- cent	Per capita amount (dollars)
Total general expenditure....	21,563	100.0	183.90
Education.....	3,405	15.8	29.04
Police protection.....	2,261	10.5	19.28
Highways.....	2,142	9.9	18.27
Fire protection.....	1,400	6.5	11.94
Sewerage.....	1,188	5.5	10.13
Public welfare.....	1,739	8.1	14.83
Hospitals.....	1,219	5.7	10.40
Parks and recreation..	1,003	4.7	8.55
Sanitation other than sewerage.....	863	4.0	7.36
Housing and urban renewal.....	948	4.4	8.09
Interest on general debt.....	817	3.8	6.97
General control.....	592	2.7	5.05
Financial administra-tion.....	361	1.7	3.08
General public buildings.....	350	1.6	2.98
All other functions...	3,275	15.2	27.94

INTRODUCTION

Table 1 shows annual functional expenditures for 1967-68 and selected previous years, with distributions indicating capital outlay amounts separately for several major functions.

EXPENDITURE BY CHARACTER AND OBJECT

About two-thirds of all municipal expenditure in fiscal 1967-68 (including amounts for utility and insurance-trust purposes as well as general government purposes) was for current operation. Expenditure of this nature amounted to \$18.0 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$5.7 billion, or nearly one-fourth of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$1.2 billion, insurance benefits and repayments were \$822 million, and intergovernmental expenditure amounted to \$332 million. Cash assistance payments totaled \$966 million.

Expenditure for personal services amounted to \$11.6 billion in fiscal 1967-68, or about 43 percent of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1967-68, municipal indebtedness totaled \$37.5 billion, or 6 percent more than a year earlier. The debt total included \$20.2 billion of long-term indebtedness pledging the cities' full faith and credit, \$13.8 billion of nonguaranteed long-term debt, and \$3.6 billion of short-term debt.

During fiscal 1967-68, municipalities issued about \$4.0 billion of long-term debt, including more than \$700 million for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$2.1 billion, including more than \$500 million of utility indebtedness.

CASH AND SECURITY HOLDINGS

Financial holdings of municipalities amounted to \$23.2 billion at the end of fiscal 1967-68. Of this sum, \$9.8 billion represented employee-retirement system holdings, \$2.6 billion was held as offsets to long-term debt, \$3.3 billion consisted of the proceeds of bond issues held pending disbursement, \$73 million comprised unemployment compensation balances of

Washington, D.C., and the remaining \$7.4 billion represented holdings of all other city funds, including public trust and investment funds.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 2. In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1.

City utility revenue in fiscal 1967-68 totaled \$4.4 billion, including \$1.9 billion for water supply systems and \$1.7 billion for electric power systems. Utility expenditure amounted to \$4.5 billion, of which \$2.9 billion was for current operation, \$1.3 billion was capital outlay, and the other \$386 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$11.4 billion, or nearly one-third of all city debt outstanding.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1967-68 included employee-retirement revenue of \$753 million, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$885 million of employer contributions from their parent municipalities (including \$23 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1967-68 totaled \$814 million, and their financial assets at the end of the fiscal year amounted to \$9.8 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.

SIZE-GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in

tables 3 and 4. It should especially be noted that the figures for cities of less than 50,000 represent estimates based on a limited sample. Amounts shown for detailed financial categories are likely to involve a considerable degree of sampling variation.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In nine of the cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district, as is far more commonly the case. Furthermore, 11 of these largest municipalities (including, seven of the 17 cities with 500,000 to 1 million inhabitants) are in effect composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served also by a separate county government.

INDIVIDUAL CITY DATA

Financial statistics for each of the 310 cities having at least 50,000 inhabitants in 1960 are presented in table 5. The cities are arranged alphabetically by States. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Table 5 also supplies data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities, in table 5, by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 6 provides a more detailed array of financial information for each of the 43 municipalities having at least 300,000 inhabitants in 1960. Operating statements for utility systems operated by these city corporations are shown in table 7.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures here for "education" do not

include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Table 5 shows the population of each of the cities reported individually, as found by the 1960 Census of Population. In the annual Census Bureau "Compendium" reports on city finances for 1960 through 1963, per capita figures were presented for the individual cities. However, because the various cities have differed considerably in rate of population change since 1960 and more recent population figures are not available, this report does not include per capita figures for individual municipalities.² As indicated above, 1960 population figures were used to derive the size-group statistics presented in tables 3 and 4.

The 1967-68 fiscal years reported are those which closed between July 1, 1967 and June 30, 1968. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample for this annual survey was designed to yield all-city aggregates which, for selected major items, would be subject to sampling variability of approximately 1 percent; but greater variability than this is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in tables 3 and 4 are subject to relatively high sampling variation. Figures appearing for minor components have been included only to indicate the composition of larger aggregations.

While the annual all-city aggregates reported in table 1 probably resemble the results of a complete enumeration, interpretation of apparent interyear changes must be made with due allowance for the estimated nature of the data.

²Current Population Reports, Series P-25, No. 411, issued in December 1968, supplies estimates of the population of the 100 largest standard metropolitan statistical areas ("SMSA's"), as of July 1, 1967, including figures for each of the component county-type areas within those major SMSA's. Population figures appear in that report for 10 of the 43 largest cities--Baltimore, Denver, Honolulu, New Orleans, New York, Norfolk, Philadelphia, St. Louis, San Francisco, and Washington, D.C.--and also for several cities of lesser population.

INTRODUCTION

RELATED REPORTS

The report from the 1967 Census of Governments, volume 4, No. 4: Finances of Municipalities and Township Governments, presents municipal finance data for fiscal 1966-67 in considerable detail, including figures for size-groups of municipalities, State by State, and figures individually for municipalities of 10,000 inhabitants or more.

The annual report, Governmental Finances in 1967-68, provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

SOURCES OF DATA

For this report, information was requested from all municipalities that had at least 25,000 inhabitants in 1960, and from a stratified random sample of smaller municipal governments. For the 43 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

SUMMARY

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Table 1. Summary of City Government Finances: 1967-68 and Prior Periods

(Dollar amounts in millions)

Item	1967-68	1966-67	1965-66	1964-65	1963-64	Percent increase or decrease (-) 1966-67 to 1967-68	Percent distribution, 1967-68
REVENUE	26 521	24 096	21 865	20 318	18 889	10	(x)
GENERAL REVENUE	21 276	19 283	17 262	15 884	14 724	10	100.0
INTERGOVERNMENTAL REVENUE	5 971	5 081	4 140	3 534	3 178	18	28.1
FROM STATE GOVERNMENTS	4 730	4 001	3 255	2 745	2 475	18	22.2
FROM FEDERAL GOVERNMENT	941	803	601	557	453	17	4.4
FROM LOCAL GOVERNMENTS	300	277	284	232	250	8	1.4
GENERAL REVENUE FROM OWN SOURCES	15 305	14 202	13 122	12 350	11 546	8	71.9
TAXES	11 291	10 507	9 798	9 289	8 682	7	53.1
PROPERTY	7 769	7 351	6 879	6 537	6 188	6	36.5
SALES AND GROSS RECEIPTS	1 837	1 645	1 770	1 795	1 611	12	8.6
GENERAL	1 090	977	1 158	1 184	1 055	12	5.1
SELECTIVE	747	669	611	611	556	12	3.5
OTHER	1 686	1 511	1 149	957	883	12	7.9
CHARGES AND MISCELLANEOUS	4 014	3 695	3 324	3 061	2 864	9	18.9
CURRENT CHARGES	2 418	2 226	2 127	1 951	1 790	9	11.4
INTEREST EARNINGS	411	378	308	267	220	9	1.9
SPECIAL ASSESSMENTS	334	307	351	329	321	9	1.6
SALE OF PROPERTY	160	147	151	136	114	9	0.8
OTHER AND UNALLOCABLE	691	636	388	377	419	9	3.2
UTILITY REVENUE	4 361	4 043	3 899	3 760	3 561	8	100.0
WATER SUPPLY	1 888	1 807	1 715	1 651	1 572	4	43.3
ELECTRIC POWER	1 663	1 467	1 518	1 441	1 358	13	38.1
TRANSIT	565	542	449	453	444	4	13.0
GAS SUPPLY	244	228	217	215	187	7	5.6
LIQUOR STORES REVENUE	121	97	98	92	86	25	(x)
INSURANCE TRUST REVENUE	763	672	606	582	518	14	(x)
EMPLOYEE RETIREMENT	753	661	595	572	508	14	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	10	11	11	10	10	-9	(x)
EXPENDITURE	27 007	24 375	22 372	20 680	19 368	11	100.0
EXPENDITURE BY CHARACTER AND OBJECT:							
DIRECT EXPENDITURE	26 675	24 088	22 104	20 425	19 182	11	98.8
CURRENT OPERATION	18 021	16 245	14 901	13 564	12 722	11	66.7
CAPITAL OUTLAY	5 664	5 173	4 948	4 750	4 519	9	21.0
CONSTRUCTION	4 307	3 934	3 935	3 808	3 612	9	15.9
EQUIPMENT	562	513	384	389	395	10	2.1
LAND AND EXISTING STRUCTURES	795	726	629	553	512	10	2.9
ASSISTANCE PAYMENTS	966	744	587	530	462	30	3.6
INTEREST ON DEBT	1 202	1 115	1 013	957	892	8	4.4
INSURANCE BENEFITS AND REPAYMENTS	822	810	656	624	587	1	3.0
INTERGOVERNMENTAL EXPENDITURE	332	288	268	255	186	15	1.2
EXHIBIT: TOTAL PERSONAL SERVICES	11 596	10 632	9 753	9 075	8 522	9	42.9
EXPENDITURE BY FUNCTION:							
GENERAL EXPENDITURE	21 563	19 283	17 404	16 012	14 938	12	100.0
CAPITAL OUTLAY	4 381	3 913	3 603	3 494	3 320	12	20.3
OTHER	17 182	15 370	13 801	12 518	11 618	12	79.7
EDUCATION	3 405	3 194	2 747	2 489	2 262	7	15.8
CAPITAL OUTLAY	411	411	407	389	338	-	1.9
OTHER	2 994	2 783	2 340	2 100	1 924	8	13.9
HIGHWAYS	2 142	2 025	1 885	1 807	1 739	6	9.9
CAPITAL OUTLAY	938	910	830	829	818	3	4.3
OTHER	1 204	1 115	1 056	978	921	8	5.6
PUBLIC WELFARE	1 739	1 265	1 049	927	823	37	8.1
CASH ASSISTANCE PAYMENTS	966	744	587	530	462	30	4.5
OTHER PUBLIC WELFARE	773	521	462	396	361	48	3.6
HOSPITALS	1 219	1 037	977	906	859	18	5.7
OWN HOSPITALS	1 049	900	854	796	751	17	4.9
CAPITAL OUTLAY	115	77	77	67	70	49	0.5
OTHER	934	824	777	729	681	13	4.3
OTHER HOSPITALS	170	137	123	110	108	24	0.8
HEALTH	322	265	237	209	199	22	1.5
POLICE PROTECTION	2 261	2 046	1 887	1 739	1 620	11	10.5
FIRE PROTECTION	1 400	1 302	1 211	1 146	1 067	8	6.5
SEWERAGE	1 188	1 118	1 100	1 065	1 050	6	5.5
CAPITAL OUTLAY	723	695	717	704	729	4	3.4
OTHER	465	423	383	361	321	10	2.2
SANITATION OTHER THAN SEWERAGE	863	793	776	709	679	9	4.0
PARKS AND RECREATION	1 003	914	832	775	739	10	4.6
CAPITAL OUTLAY	300	274	236	224	225	9	1.4
OTHER	703	640	594	551	514	10	3.3

See footnotes at end of table.

SUMMARY

Table 1. Summary of City Government Finances: 1967-68-Continued
(Dollar amounts in millions)

Item	1967-68	1966-67	1965-66	1964-65	1963-64	Percent increase or decrease (-) 1966-67 to 1967-68	Percent distribution, 1967-68
EXPENDITURE BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
HOUSING AND URBAN RENEWAL	948	815	763	686	625	16	4.4
CAPITAL OUTLAY.	636	533	520	478	442	19	2.9
OTHER	312	282	243	208	183	11	1.4
AIRPORTS.	276	201	176	182	173	37	1.3
WATER TRANSPORT AND TERMINALS	84	61	70	73	69	38	0.4
PARKING FACILITIES.	94	130	113	94	102	-28	0.4
LIBRARIES	341	305	282	267	242	12	1.6
FINANCIAL ADMINISTRATION.	361	333	304	291	271	8	1.7
GENERAL CONTROL	592	549	506	468	441	8	2.7
GENERAL PUBLIC BUILDINGS.	350	330	303	329	242	6	1.6
CAPITAL OUTLAY.	137	135	129	154	79	1	0.6
OTHER	213	195	174	176	163	9	1.0
INTEREST ON GENERAL DEBT.	817	745	638	607	557	10	3.8
OTHER AND UNALLOCABLE	2 158	1 855	1 548	1 247	1 179	16	10.0
UTILITY EXPENDITURE	4 520	4 206	4 229	3 966	3 770	7	100.0
WATER SUPPLY.	1 928	1 897	1 950	1 820	1 754	2	42.7
ELECTRIC POWER.	1 571	1 349	1 434	1 291	1 227	16	34.8
TRANSIT	809	758	661	662	616	7	17.9
GAS SUPPLY.	212	201	184	193	172	5	4.7
LIQUOR STORES EXPENDITURE	102	76	83	78	73	34	(x)
INSURANCE TRUST EXPENDITURE	822	810	656	624	587	1	(x)
EMPLOYEE RETIREMENT	814	803	648	614	576	1	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	8	7	8	10	11	14	(x)
GROSS DEBT OUTSTANDING	37 505	35 256	33 714	31 862	30 023	6	100.0
LONG-TERM	33 942	32 057	30 892	29 280	27 773	6	90.5
FULL FAITH AND CREDIT	20 185	19 201	19 035	18 477	17 575	5	53.8
UTILITY DEBT ONLY	4 530	4 438	4 663	4 800	5 020	2	12.1
NONGUARANTEED	13 757	12 856	11 857	10 603	10 198	7	36.7
UTILITY DEBT ONLY	6 914	6 579	6 512	5 987	5 490	5	18.4
SHORT-TERM.	3 563	3 199	2 822	2 582	2 250	11	9.5
NET LONG-TERM DEBT OUTSTANDING.	31 331	29 650	27 826	26 774	25 496	6	(x)
LONG-TERM DEBT ISSUED	4 035	3 384	3 672	3 347	3 673	19	100.0
GENERAL	3 258	2 631	2 754	2 234	2 342	24	80.7
UTILITY	778	753	918	1 112	1 331	3	19.3
LONG-TERM DEBT RETIRED.	2 093	2 092	1 933	1 776	1 861	-	100.0
GENERAL	1 557	1 485	1 405	1 242	1 332	5	74.4
UTILITY	536	607	528	534	529	-12	25.6
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR.	23 166	21 329	19 824	18 296	16 747	9	100.0
INSURANCE TRUST	9 901	9 094	8 323	7 670	7 065	9	42.7
EMPLOYEE RETIREMENT	9 828	9 023	8 256	7 606	7 002	9	42.4
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	73	71	67	64	63	3	0.3
OTHER THAN INSURANCE TRUST.	13 265	12 235	11 501	10 626	9 682	8	57.3
BY PURPOSE:							
OFFSETS TO DEBT	2 611	2 408	3 066	2 506	2 277	8	11.3
BOND FUNDS.	3 281	3 026	2 738	2 771	2 435	8	14.2
OTHER AND UNALLOCABLE	7 375	6 802	5 697	5 349	4 970	8	31.8
BY TYPE:							
CASH AND DEPOSITS	6 345	5 674	4 936	4 686	4 338	12	27.4
SECURITIES.	6 920	6 561	6 565	5 940	5 344	5	29.9
FEDERAL	4 417	4 843	5 084	4 654	4 159	-9	19.1
STATE AND LOCAL GOVERNMENT.	584	581	740	653	687	1	2.5
OTHER (NONGOVERNMENTAL)	1 919	1 136	742	633	498	69	8.3

Note: Because of rounding, detail may not add to totals. Figures for 1966-67 are from the 1967 Census of Governments. Data for other years are estimates, subject to sampling variation. In particular, estimates here for detailed components which do not appear in tables 3, 4, and 5, are based upon only a limited sample and may be subject to relatively sizable sampling variation.

X Not applicable. - Represents zero or rounds to zero.

Table 2. Finances of City-Operated Utilities: 1967-68

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
REVENUE	4 361	1 888	1 663	565	244
EXPENDITURE.	4 520	1 928	1 571	809	212
CURRENT OPERATION.	2 852	1 029	1 005	638	180
CAPITAL OUTLAY	1 282	669	485	103	25
INTEREST PAID ON DEBT.	386	230	80	68	8
LONG-TERM DEBT OUTSTANDING	11 444	6 803	2 541	1 939	161
FULL FAITH AND CREDIT.	4 530	2 594	89	1 828	19
NONGUARANTEED.	6 914	4 209	2 451	111	142
LONG-TERM DEBT ISSUED.	778	469	221	84	4
LONG-TERM DEBT RETIRED	536	294	121	13	108

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variations; see text.

SUMMARY

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Table 3. Selected City Finance Items, by Population-Size Groups: 1967-68

(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1960 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999 ²	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
NUMBER OF MUNICIPALITIES, 1967.	18 048	5	17	22	19	67	184	17 734
POPULATION, 1960 (IN THOUSANDS)	117 253	17 484	11 611	8 682	4 495	8 985	12 787	53 210
GENERAL REVENUE	21 276	7 056	3 017	1 628	735	1 568	2 054	5 219
INTERGOVERNMENTAL REVENUE . . .	5 971	2 581	949	423	150	372	467	1 029
FROM STATE GOVERNMENTS . . .	4 750	2 250	619	278	107	280	363	833
FROM FEDERAL GOVERNMENT . . .	941	285	300	72	32	61	76	115
FROM LOCAL GOVERNMENTS . . .	300	46	30	73	11	31	28	81
GENERAL REVENUE FROM OWN SOURCES	15 305	4 475	2 068	1 205	585	1 196	1 587	4 190
TAXES	11 291	3 697	1 566	805	422	865	1 188	2 749
PROPERTY	7 769	2 188	1 083	549	278	703	943	2 025
GENERAL SALES AND GROSS RECEIPTS	1 090	511	95	75	49	55	81	224
SELECTIVE SALES AND GROSS RECEIPTS	747	238	127	64	44	42	61	171
OTHER	1 686	760	261	117	51	65	103	329
CURRENT CHARGES	2 418	532	299	238	92	216	247	794
MISCELLANEOUS GENERAL REVENUE.	1 596	246	203	162	71	115	152	647
GENERAL EXPENDITURE, ALL FUNCTIONS	21 563	6 603	3 062	1 714	798	1 660	2 165	5 560
CAPITAL OUTLAY	4 381	1 056	777	489	249	428	541	840
OTHER	17 102	5 547	2 284	1 225	550	1 232	1 624	4 721
EDUCATION	3 405	1 291	488	327	110	304	410	475
OTHER THAN CAPITAL OUTLAY . . .	2 994	1 157	404	266	88	271	353	455
HIGHWAYS	2 142	294	270	158	86	167	233	934
OTHER THAN CAPITAL OUTLAY . . .	1 204	168	97	70	36	83	128	622
PUBLIC WELFARE	1 739	1 155	288	52	20	65	96	63
CASH ASSISTANCE PAYMENTS . . .	966	636	179	34	12	31	45	29
HOSPITALS	1 219	587	184	63	9	92	62	222
OTHER THAN CAPITAL OUTLAY . . .	1 104	542	168	48	8	76	56	226
HEALTH	322	144	73	25	11	21	19	29
POLICE PROTECTION	2 261	645	318	177	88	163	216	654
FIRE PROTECTION	1 400	281	194	130	68	142	187	398
SEWERAGE	1 188	133	145	134	49	84	120	525
OTHER THAN CAPITAL OUTLAY . . .	465	45	48	32	17	31	45	247
SANITATION OTHER THAN SEWERAGE	863	237	112	66	44	65	88	251
PARKS AND RECREATION	1 003	173	176	114	51	93	115	281
HOUSING AND URBAN RENEWAL	948	340	170	57	58	108	118	97
OTHER THAN CAPITAL OUTLAY	312	163	50	17	10	20	22	30
LIBRARIES	341	76	43	31	14	34	40	103
FINANCIAL ADMINISTRATION	361	73	52	28	14	27	38	129
GENERAL CONTROL	592	137	81	37	21	34	54	228
GENERAL PUBLIC BUILDINGS	350	73	40	14	16	32	41	134
OTHER THAN CAPITAL OUTLAY	213	56	27	11	6	15	22	76
INTEREST ON GENERAL DEBT	817	246	103	72	40	61	75	220
ALL OTHER	2 612	717	322	227	98	168	253	827
WATER SUPPLY REVENUE	1 888	251	221	149	74	145	201	847
WATER SUPPLY EXPENDITURE	1 928	257	218	160	78	146	197	872
CURRENT OPERATION	1 029	117	106	75	39	77	114	501
CAPITAL OUTLAY	669	96	94	65	27	58	62	267
INTEREST ON DEBT	230	43	18	20	12	11	20	106
OTHER UTILITY REVENUE	2 473	630	194	151	66	180	180	1 072
OTHER UTILITY EXPENDITURE	2 592	849	236	144	46	223	173	921
CURRENT OPERATION	1 823	612	143	109	31	114	108	706
CAPITAL OUTLAY	613	154	85	29	12	99	57	177
INTEREST ON DEBT	156	82	8	6	3	11	8	38
TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 596	3 926	1 708	887	406	914	1 113	2 642
GROSS DEBT OUTSTANDING	37 505	11 535	4 253	3 325	1 740	2 580	3 249	10 823
LONG-TERM	33 942	10 249	3 784	2 988	1 518	2 219	2 851	10 333
FULL FAITH AND CREDIT	20 185	6 911	2 755	1 875	821	1 380	1 722	4 721
UTILITY DEBT ONLY	4 530	2 660	339	275	108	138	201	809
NONGUARANTEED	13 757	3 338	1 028	1 113	696	839	1 130	5 613
UTILITY DEBT ONLY	6 914	1 094	528	562	369	545	646	3 170
SHORT-TERM	3 563	1 286	469	337	222	361	398	490
LONG-TERM DEBT ISSUED	4 035	863	496	433	143	235	358	1 507
LONG-TERM DEBT RETIRED.	2 093	719	239	157	91	135	164	588

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications, here and in table 4, are based on the 1960 Census of Population, and do not take account of subsequent changes in city population.

¹These data are estimates subject to sampling variation; see text.

²Includes data for Nashville-Davidson, Tenn., not shown in table 6.

Table 4. Per Capita Amounts of Selected City Finance Items, by Population-Size Groups: 1967-68

Item	All municipalities	Municipalities having a 1960 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
GENERAL REVENUE	181.45	403.57	259.84	187.51	163.51	174.51	160.63	98.08
INTERGOVERNMENTAL REVENUE	50.92	147.62	81.73	48.72	33.37	41.40	36.52	19.34
FROM STATE GOVERNMENTS	40.34	128.69	53.31	32.02	23.80	31.16	28.39	15.65
FROM FEDERAL GOVERNMENT	8.03	16.30	25.84	8.29	7.12	6.79	5.94	2.16
FROM LOCAL GOVERNMENTS	2.56	2.63	2.58	8.41	2.45	3.45	2.19	1.52
GENERAL REVENUE FROM OWN SOURCES	130.53	255.95	178.11	138.79	130.14	133.11	124.11	78.74
TAXES	96.30	211.45	134.87	92.72	93.88	96.27	92.91	51.66
PROPERTY	66.26	125.14	93.27	63.23	61.85	78.24	73.75	38.06
GENERAL SALES AND GROSS RECEIPTS	9.30	29.23	8.18	8.64	10.90	6.12	6.33	4.21
SELECTIVE SALES AND GROSS RECEIPTS	6.37	13.61	10.94	7.37	9.79	4.67	4.77	3.21
OTHER	14.38	43.47	22.48	13.48	11.35	7.23	8.06	6.18
CURRENT CHARGES	20.62	30.43	25.75	27.41	20.47	24.04	19.32	14.92
MISCELLANEOUS GENERAL REVENUE	13.61	14.07	17.48	18.66	15.80	12.80	11.89	12.16
GENERAL EXPENDITURE: ALL FUNCTIONS	183.90	377.66	263.72	197.42	177.53	184.75	169.31	104.49
CAPITAL OUTLAY	37.36	60.40	66.92	56.32	55.39	47.63	42.31	15.79
OTHER	146.54	317.26	196.71	141.10	122.36	137.12	127.00	88.72
EDUCATION	29.04	73.84	42.03	37.66	24.47	33.83	32.06	8.93
OTHER THAN CAPITAL OUTLAY	25.53	66.17	34.79	30.64	19.58	30.16	27.61	8.55
HIGHWAYS	18.27	16.82	23.25	18.20	19.13	18.59	18.22	17.55
OTHER THAN CAPITAL OUTLAY	10.27	9.61	8.35	8.06	8.01	9.24	10.01	11.69
PUBLIC WELFARE	14.83	66.06	24.80	5.99	4.45	7.23	7.51	1.18
CASH ASSISTANCE PAYMENTS	8.24	36.38	15.42	3.92	2.67	3.45	3.52	0.55
HOSPITALS	10.40	33.57	15.85	7.26	2.00	10.24	4.85	4.17
OTHER THAN CAPITAL OUTLAY	9.42	31.00	14.47	5.53	1.78	8.46	4.38	3.87
HEALTH	2.75	8.24	6.29	2.88	2.45	2.34	1.49	0.55
POLICE PROTECTION	19.28	36.89	27.39	20.39	19.58	18.14	16.89	12.29
FIRE PROTECTION	11.94	16.07	16.71	14.97	15.13	15.80	14.62	7.48
SEWERAGE	10.13	7.61	12.49	15.43	10.90	9.35	9.38	9.83
OTHER THAN CAPITAL OUTLAY	3.97	2.57	4.13	3.69	3.78	3.45	3.52	4.64
SANITATION OTHER THAN SEWERAGE	7.36	13.56	9.65	7.60	9.79	7.23	6.88	4.72
PARKS AND RECREATION	8.55	9.89	15.16	13.13	11.35	10.35	8.99	5.28
HOUSING AND URBAN RENEWAL	8.09	19.45	14.64	6.57	12.90	12.02	9.23	1.82
OTHER THAN CAPITAL OUTLAY	2.66	9.32	4.31	1.96	2.22	2.23	1.72	0.56
LIBRARIES	2.91	4.35	3.70	3.57	3.11	3.78	3.13	1.94
FINANCIAL ADMINISTRATION	3.08	4.18	4.48	3.23	3.11	3.00	2.97	2.42
GENERAL CONTROL	5.05	7.84	6.98	4.26	4.67	3.78	4.22	4.28
GENERAL PUBLIC BUILDINGS	2.98	4.18	3.45	1.61	3.56	3.56	3.21	2.52
OTHER THAN CAPITAL OUTLAY	1.82	3.20	2.33	1.27	1.33	1.67	1.72	1.43
INTEREST ON GENERAL DEBT	6.97	14.07	8.87	8.29	8.90	6.79	5.87	4.13
ALL OTHER	22.28	41.01	27.73	26.15	21.80	18.70	19.79	15.54
WATER SUPPLY REVENUE	16.10	14.36	19.03	17.16	16.46	16.14	15.72	15.92
WATER SUPPLY EXPENDITURE	16.44	14.70	18.78	18.43	17.35	16.25	15.41	16.39
CURRENT OPERATION	8.78	6.69	9.13	8.64	8.68	8.57	8.92	9.42
CAPITAL OUTLAY	5.71	5.49	8.10	7.49	6.01	6.46	4.85	5.02
INTEREST ON DEBT	1.96	2.46	1.55	2.30	2.67	1.22	1.56	1.99
OTHER UTILITY REVENUE	21.09	36.03	16.71	17.39	14.68	20.03	14.08	20.15
OTHER UTILITY EXPENDITURE	22.11	48.56	20.33	16.59	10.23	24.82	13.53	17.31
CURRENT OPERATION	15.55	35.00	12.32	12.55	6.90	12.69	8.45	13.27
CAPITAL OUTLAY	5.23	8.81	7.32	3.34	2.67	11.02	4.46	3.33
INTEREST ON DEBT	1.33	4.69	0.69	0.67	1.22	0.63	0.71	
TOTAL EXPENDITURE FOR PERSONAL SERVICES	98.90	224.55	147.10	102.16	90.32	101.72	87.04	49.65
GROSS DEBT OUTSTANDING	319.86	659.75	366.29	382.97	387.10	287.14	254.09	203.40
LONG-TERM	289.48	586.19	325.90	344.16	337.71	246.97	222.96	194.19
FULL FAITH AND CREDIT	172.15	395.28	237.27	215.96	182.65	153.59	134.67	88.72
UTILITY DEBT ONLY	38.63	152.14	29.20	31.67	24.03	15.36	15.72	15.20
NONGUARANTEED	117.33	190.92	88.54	128.20	154.84	93.38	88.37	105.49
UTILITY DEBT ONLY	58.97	62.57	45.47	64.73	82.09	60.66	50.52	59.58
SHORT-TERM	30.39	73.55	40.39	38.82	49.39	40.18	31.13	9.21
LONG-TERM DEBT ISSUED	34.41	49.36	42.72	49.87	31.81	26.15	28.00	28.32
LONG-TERM DEBT RETIRED	17.85	41.12	20.58	18.08	20.24	15.02	12.83	11.05

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68**

(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA	
	Birmingham	Cadaden	Huntsville	Mobile	Montgomery	Tuscaloosa	Phoenix	Tucson
POPULATION: 1960	340 887	58 088	72 365	202 779	134 393	63 370	439 170	212 892
DATE OF END OF FISCAL YEAR	8/31	9/30	9/30	9/30	9/30	9/30	6/30	6/30
GENERAL REVENUE.	33 805	5 635	18 333	18 850	10 285	8 007	64 205	27 123
INTERGOVERNMENTAL REVENUE	6 346	113	508	600	340	1 855	18 277	6 592
FROM STATE GOVERNMENT.	2 352	106	190	385	309	434	10 622	4 977
FROM FEDERAL GOVERNMENT.	1 120	7	9	144	-	295	7 302	1 384
FROM LOCAL GOVERNMENTS	2 874	-	310	71	31	1 126	353	231
GENERAL REVENUE FROM OWN SOURCES.	27 459	5 522	17 825	18 250	9 945	6 152	45 928	20 531
TAXES.	19 081	4 420	9 674	11 846	7 589	1 772	30 792	12 144
PROPERTY.	6 879	508	2 782	1 539	2 030	625	13 602	4 758
GENERAL SALES AND GROSS RECEIPTS.	6 059	-	4 417	5 598	2 088	-	13 929	5 609
SELECTIVE SALES AND GROSS RECEIPTS	1 309	436	1 138	2 784	954	312	1 764	1 053
OTHER	4 834	3 476	1 337	1 925	2 517	834	1 497	724
CURRENT CHARGES.	3 499	450	6 449	4 057	1 386	3 983	6 678	4 621
MISCELLANEOUS.	4 879	653	1 702	2 347	970	398	8 458	3 765
GENERAL EXPENDITURE: ALL FUNCTIONS	35 919	6 451	18 195	17 122	10 713	8 746	65 037	30 096
CAPITAL OUTLAY.	13 487	1 902	2 761	3 522	1 303	1 609	19 213	8 447
OTHER	22 432	4 549	15 434	13 600	9 411	7 138	45 824	21 649
EDUCATION	32	-	1 000	-	-	337	2 321	-
OTHER THAN CAPITAL OUTLAY.	-	-	1 000	-	-	337	2 302	-
HIGHWAYS.	2 964	999	2 110	1 536	1 539	647	8 442	2 644
OTHER THAN CAPITAL OUTLAY.	1 515	661	1 239	1 040	1 507	405	2 604	1 199
PUBLIC WELFARE.	12	16	62	-	129	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	5 770	-	5 272	633	-	4 038	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	5 100	15	-	3 770	-	-
HEALTH.	1 003	65	112	168	130	64	-	-
POLICE PROTECTION	4 890	573	1 720	2 459	2 681	695	9 224	4 042
FIRE PROTECTION	3 678	548	1 235	2 299	2 113	614	4 836	2 441
SEWERAGE.	632	211	1 728	887	-	250	5 672	2 858
OTHER THAN CAPITAL OUTLAY.	375	211	673	674	-	169	1 495	413
SANITATION OTHER THAN SEWERAGE.	1 656	386	950	1 440	1 035	451	6 232	2 141
PARKS AND RECREATION.	2 634	710	722	1 256	615	93	7 079	2 121
HOUSING AND URBAN RENEWAL	93	-	-	125	-	-	707	4 003
OTHER THAN CAPITAL OUTLAY.	-	-	-	125	-	-	670	644
LIBRARIES	997	219	269	491	132	25	1 514	824
FINANCIAL ADMINISTRATION.	521	93	223	366	250	92	1 480	975
GENERAL CONTROL	700	157	241	1 152	325	104	2 000	1 034
GENERAL PUBLIC BUILDINGS.	533	1 228	127	235	79	20	1 032	626
OTHER THAN CAPITAL OUTLAY.	287	100	123	208	79	20	723	297
INTEREST ON GENERAL DEBT.	2 241	792	1 060	1 247	426	163	3 691	1 391
ALL OTHER	7 563	454	1 365	2 826	1 259	1 152	10 807	4 998
WATER SUPPLY REVENUE	8 640	799	2 227	3 582	3 602	1 489	14 241	5 365
WATER SUPPLY EXPENDITURE	8 974	836	2 101	3 937	3 506	1 762	15 098	5 041
CURRENT OPERATION	3 226	562	788	1 641	1 461	663	5 677	2 451
CAPITAL OUTLAY.	4 017	155	862	966	1 576	948	7 094	1 660
INTEREST ON DEBT.	1 731	119	451	1 330	470	152	2 327	930
OTHER UTILITY REVENUE	-	-	(+)16 626	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	15 109	-	-	-	-	-
CURRENT OPERATION	-	-	11 377	-	-	-	-	-
CAPITAL OUTLAY.	-	-	3 521	-	-	-	-	-
INTEREST ON DEBT.	-	-	210	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	15 849	2 937	10 461	9 065	7 110	4 678	29 189	13 741
GROSS DEBT OUTSTANDING	113 269	16 047	57 435	75 350	26 644	9 007	182 080	68 721
LONG-TERM	113 269	15 495	50 649	75 350	26 044	9 007	182 080	63 900
FULL FAITH AND CREDIT	56 721	5 584	24 727	14 715	9 628	6 202	63 160	16 603
UTILITY DEBT ONLY	76	-	-	-	-	1 274	3 795	-
NONGUARANTEED	56 548	9 911	25 922	60 635	16 416	2 805	118 920	47 297
UTILITY DEBT ONLY	43 488	2 634	18 356	44 600	12 495	2 805	65 876	26 810
SHORT-TERM.	-	552	6 786	-	600	-	-	4 821
LONG-TERM DEBT ISSUED.	13 875	-	10 390	515	2 835	900	12 564	1 199
LONG-TERM DEBT RETIRED	5 350	3 690	1 929	3 229	1 432	506	9 031	3 119
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 944	67	-	366	533	120	3 007	788

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows:
Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	ARKANSAS			CALIFORNIA				
	Ft. Smith	Little Rock	North Little Rock	Alameda	Alhambra	Anaheim	Bakersfield	Berkeley
POPULATION: 1960	52 991	107 813	58 032	63 855	54 807	104 184	56 848	111 268
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE	4 519	12 640	3 383	6 045	6 640	18 417	9 353	17 509
INTERGOVERNMENTAL REVENUE	1 110	2 623	1 706	1 572	1 314	3 134	1 423	3 228
FROM STATE GOVERNMENT	1 100	2 210	1 243	1 372	1 195	3 020	1 364	2 349
FROM FEDERAL GOVERNMENT	-	132	-	-	-	-	-	616
FROM LOCAL GOVERNMENTS	10	281	463	200	119	114	60	262
GENERAL REVENUE FROM OWN SOURCES	3 409	10 016	1 676	4 473	5 327	15 283	7 929	14 281
TAXES	1 331	4 626	565	3 049	4 003	10 233	6 820	8 984
PROPERTY	779	2 896	376	2 256	2 192	4 058	3 428	5 846
GENERAL SALES AND GROSS RECEIPTS	-	-	631	1 546	4 290	2 829	2 131	-
SELECTIVE SALES AND GROSS RECEIPTS	305	810	72	24	88	895	222	546
OTHER	247	920	118	138	177	990	341	461
CURRENT CHARGES	1 720	2 899	784	546	765	3 766	469	3 607
MISCELLANEOUS	358	2 491	327	878	558	1 284	620	1 690
GENERAL EXPENDITURE: ALL FUNCTIONS	5 297	13 848	5 587	6 349	6 046	20 098	8 575	16 010
CAPITAL OUTLAY	1 785	5 716	1 818	1 280	97	4 657	1 317	2 377
OTHER	3 512	8 132	3 769	5 069	5 949	15 441	7 258	13 633
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HIGHWAYS	1 428	3 814	942	1 531	1 171	2 106	1 445	2 766
OTHER THAN CAPITAL OUTLAY	713	1 194	799	823	1 164	979	768	1 494
PUBLIC WELFARE	1	-	-	7	-	-	-	-
CASH ASSISTANCE PAYMENTS	1	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	26	-	-	10
OTHER THAN CAPITAL OUTLAY	-	-	-	-	26	-	-	10
HEALTH	90	297	108	48	2	-	-	1 096
POLICE PROTECTION	560	1 533	751	1 081	1 079	3 239	1 615	2 238
FIRE PROTECTION	503	1 477	607	1 214	1 015	1 819	1 427	2 075
SEWERAGE	1 229	1 315	301	140	50	422	462	575
OTHER THAN CAPITAL OUTLAY	220	323	251	81	50	35	206	325
SANITATION OTHER THAN SEWERAGE	311	685	219	3	424	785	831	1 057
PARKS AND RECREATION	149	1 438	438	936	411	5 816	836	2 011
HOUSING AND URBAN RENEWAL	-	58	1 430	-	-	-	-	18
OTHER THAN CAPITAL OUTLAY	-	58	138	-	-	-	-	18
LIBRARIES	-	227	119	244	359	756	-	643
FINANCIAL ADMINISTRATION	57	164	44	143	218	524	188	522
GENERAL CONTROL	42	374	240	282	308	761	387	459
GENERAL PUBLIC BUILDINGS	7	226	-	54	63	649	62	388
OTHER THAN CAPITAL OUTLAY	7	72	-	52	61	605	54	365
INTEREST ON GENERAL DEBT	362	1 139	219	24	4	219	169	100
ALL OTHER	549	1 101	169	641	917	3 001	1 152	2 051
WATER SUPPLY REVENUE	1 163	2 898	1 245	-	827	3 150	-	-
WATER SUPPLY EXPENDITURE	2 094	3 150	1 239	-	745	4 046	-	-
CURRENT OPERATION	772	1 183	753	-	624	1 672	-	-
CAPITAL OUTLAY	1 032	1 397	285	-	117	2 108	-	-
INTEREST ON DEBT	290	570	201	-	4	266	-	-
OTHER UTILITY REVENUE	-	-	(E) 4 546	(F) 4 345	-	(F) 10 990	(T) 255	-
OTHER UTILITY EXPENDITURE	-	-	2 985	3 001	-	8 317	334	-
CURRENT OPERATION	-	-	2 911	3 001	-	6 868	334	-
CAPITAL OUTLAY	-	-	2	-	-	1 350	1	-
INTEREST ON DEBT	-	-	73	-	-	98	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	2 280	5 212	2 967	4 259	3 735	12 450	5 091	9 893
GROSS DEBT OUTSTANDING	17 941	38 976	22 488	1 019	255	16 895	5 076	4 337
LONG-TERM	17 941	38 976	17 057	1 019	255	16 895	5 076	4 337
FULL FAITH AND CREDIT	1 106	10 765	7 406	1 008	126	16 895	4 885	3 184
UTILITY DEBT ONLY	-	-	-	-	-	9 484	-	-
NONGUARANTEED	16 835	28 211	9 651	11	129	-	191	1 153
UTILITY DEBT ONLY	7 996	16 469	6 954	-	129	-	-	-
SHORT-TERM	-	-	5 431	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 500	1 500	4 654	-	-	-	-	79
LONG-TERM DEBT RETIRED	369	5 508	333	98	54	1 281	354	108
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	190	482	174	442	-	-	159	536

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.							
	Burbank ¹	Compton	Downey	Fresno	Fullerton	Garden Grove	Glendale	Hayward
POPULATION: 1960	90 155	71 812	82 505	133 929	56 180	84 238	119 442	72 700
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE.	11 170	4 992	6 939	26 335	8 046	7 770	14 239	10 563
INTERGOVERNMENTAL REVENUE	1 657	937	1 868	4 804	1 594	2 367	2 895	3 608
FROM STATE GOVERNMENT.	1 472	937	1 543	2 537	1 284	2 063	2 662	1 754
FROM FEDERAL GOVERNMENT.	-	-	5	2 194	-	6	-	30
FROM LOCAL GOVERNMENTS	184	-	320	73	310	298	233	1 824
GENERAL REVENUE FROM OWN SOURCES.	9 514	4 055	5 070	21 531	6 451	5 402	11 344	6 955
TAXES.	7 088	3 325	4 185	13 008	4 977	4 284	8 395	5 205
PROPERTY.	4 155	1 307	1 053	6 857	2 800	2 040	3 728	2 541
GENERAL SALES AND GROSS RECEIPTS.	2 212	1 533	2 313	4 242	1 551	1 700	3 628	2 227
SELECTIVE SALES AND GROSS RECEIPTS	487	326	544	953	281	169	715	170
OTHER	234	159	276	956	344	376	323	268
CURRENT CHARGES.	1 308	111	211	5 663	956	559	1 843	816
MISCELLANEOUS.	1 117	618	674	2 860	519	559	1 107	934
GENERAL EXPENDITURE: ALL FUNCTIONS	12 520	5 073	6 668	29 442	7 970	7 273	13 866	10 345
CAPITAL OUTLAY.	1 341	361	1 418	8 695	2 039	1 243	2 328	2 067
OTHER	11 179	4 712	5 251	20 747	5 931	6 030	11 538	8 278
EDUCATION	2	1	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	2	1	-	-	-	-	-	-
HIGHWAYS.	1 605	1 274	1 397	4 242	1 772	1 610	2 858	3 773
OTHER THAN CAPITAL OUTLAY.	1 323	1 004	631	2 038	634	806	1 648	1 770
PUBLIC WELFARE.	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HEALTH.	6	-	-	7	-	-	27	3
POLICE PROTECTION	2 048	1 420	1 350	3 329	1 341	1 655	2 098	1 246
FIRE PROTECTION	1 379	789	1 028	2 834	1 028	1 200	2 092	1 769
SEWERAGE.	247	30	-	1 632	90	-	191	167
OTHER THAN CAPITAL OUTLAY.	244	30	-	1 222	64	-	191	167
SANITATION OTHER THAN SEWERAGE.	633	89	64	1 966	291	102	855	39
PARKS AND RECREATION.	1 436	298	495	2 318	825	1 086	935	223
HOUSING AND URBAN RENEWAL	197	-	-	4 294	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	6	-	-	1 175	-	-	-	-
LIBRARIES	495	-	186	-	405	-	1 129	332
FINANCIAL ADMINISTRATION.	642	124	149	430	162	225	177	191
GENERAL CONTROL	758	170	300	962	294	553	515	444
GENERAL PUBLIC BUILDINGS.	821	86	513	819	180	529	413	174
OTHER THAN CAPITAL OUTLAY.	445	83	108	803	160	210	95	174
INTEREST ON GENERAL DEBT.	187	-	-	1 344	24	-	74	279
ALL OTHER	2 065	794	1 186	5 266	1 557	314	2 503	1 685
WATER SUPPLY REVENUE	1 871	584	636	2 696	1 908	2 520	2 454	1 792
WATER SUPPLY EXPENDITURE	1 297	645	651	2 400	2 594	3 206	2 224	1 789
CURRENT OPERATION	1 048	544	485	1 534	1 221	1 330	1 636	1 522
CAPITAL OUTLAY.	249	98	151	857	1 226	1 787	578	124
INTEREST ON DEBT.	-	3	14	8	147	89	11	143
OTHER UTILITY REVENUE	(E) 8 418	-	-	(T) 715	-	-	(E) 9 715	-
OTHER UTILITY EXPENDITURE	7 157	-	-	1 082	-	-	9 587	-
CURRENT OPERATION	5 100	-	-	1 014	-	-	4 838	-
CAPITAL OUTLAY.	1 791	-	-	68	-	-	4 499	-
INTEREST ON DEBT.	265	-	-	-	-	-	249	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	10 474	3 264	3 770	13 403	4 476	4 601	11 928	4 772
GROSS DEBT OUTSTANDING	13 345	100	336	42 369	7 259	3 230	15 935	13 633
LONG-TERM.	13 345	100	336	25 309	7 259	3 230	15 935	13 633
FULL FAITH AND CREDIT.	12 610	100	336	7 127	6 799	380	2 305	10 884
UTILITY DEBT ONLY	7 550	100	336	110	5 925	380	-	4 190
NONGUARANTEED.	735	-	-	18 182	460	2 850	13 630	2 749
UTILITY DEBT ONLY	-	-	-	-	-	2 850	13 630	-
SHORT-TERM.	-	-	-	17 060	-	-	-	-
LONG-TERM DEBT ISSUED.	767	-	-	1 321	2 160	1 795	-	-
LONG-TERM DEBT RETIRED	985	60	7	1 157	414	55	1 010	733
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	2 357	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

¹Data are for fiscal 1967.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.							
	Inglewood	Lakewood	Long Beach	Los Angeles	Norwalk	Oakland	Palo Alto	Pasadena
POPULATION: 1960	63 390	67 126	344 168	2 479 015	88 739	367 548	52 287	116 407
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE.	9 744	4 848	83 358	425 853	3 365	68 956	9 069	17 806
INTERGOVERNMENTAL REVENUE	1 594	1 986	9 117	74 995	1 577	12 446	867	4 005
FROM STATE GOVERNMENT.	1 463	1 386	7 226	62 257	1 551	6 208	867	3 230
FROM FEDERAL GOVERNMENT.	-	-	469	2 915	-	3 033	-	-
FROM LOCAL GOVERNMENTS	131	600	1 422	9 823	26	3 205	-	774
GENERAL REVENUE FROM OWN SOURCES.	8 150	2 862	74 241	350 858	1 788	56 510	8 202	13 802
TAXES.	6 094	2 303	28 071	257 550	1 266	37 537	4 767	10 048
PROPERTY.	2 255	146	16 307	140 627	192	24 365	2 290	5 605
GENERAL SALES AND GROSS RECEIPTS.	2 219	1 734	7 321	62 279	806	9 463	2 123	3 679
SELECTIVE SALES AND GROSS RECEIPTS	1 181	299	2 285	13 771	125	2 222	260	305
OTHER	438	123	2 158	35 873	144	1 487	93	459
CURRENT CHARGES.	1 388	45	14 856	54 872	37	11 896	2 260	2 860
MISCELLANEOUS.	668	514	31 314	38 436	485	7 077	1 176	893
GENERAL EXPENDITURE: ALL FUNCTIONS	8 716	3 671	66 126	369 012	2 668	71 547	14 248	22 546
CAPITAL OUTLAY.	1 337	561	21 161	94 502	473	25 333	5 067	4 838
OTHER	7 379	3 109	44 965	274 510	2 195	46 214	9 181	17 708
EDUCATION	-	-	-	-	-	116	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	116	-	-
HIGHWAYS.	1 621	1 010	11 761	51 134	1 148	6 794	2 962	2 829
OTHER THAN CAPITAL OUTLAY	850	627	1 929	21 569	690	3 666	760	2 212
PUBLIC WELFARE.	-	-	-	194	-	67	-	72
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	3 677	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	3 593	-	-	-	-
HEALTH.	12	9	1 246	2	7	3	-	633
POLICE PROTECTION	1 729	737	10 613	78 718	610	10 201	1 010	2 637
FIRE PROTECTION	1 020	-	6 735	42 209	-	7 405	1 083	2 676
SEWERAGE.	118	-	824	16 223	41	2 269	1 680	167
OTHER THAN CAPITAL OUTLAY	40	-	368	5 210	41	846	300	98
SANITATION OTHER THAN SEWERAGE	792	65	2 694	24 153	61	777	920	934
PARKS AND RECREATION.	852	1 042	9 060	30 359	34	6 977	1 648	3 511
HOUSING AND URBAN RENEWAL	-	-	142	14 842	-	10 211	-	2 136
OTHER THAN CAPITAL OUTLAY	-	-	140	939	-	2 494	-	610
LIBRARIES	601	-	1 603	9 466	-	2 003	553	1 419
FINANCIAL ADMINISTRATION.	182	106	1 450	8 981	79	1 128	554	532
GENERAL CONTROL	388	222	1 418	9 864	285	1 071	637	663
GENERAL PUBLIC BUILDINGS.	269	273	669	9 938	67	908	945	416
OTHER THAN CAPITAL OUTLAY	218	241	519	8 375	64	788	265	412
INTEREST ON GENERAL DEBT.	-	-	915	11 703	-	2 060	262	420
ALL OTHER	1 132	206	16 996	57 549	337	19 557	1 995	3 500
WATER SUPPLY REVENUE	1 197	1 034	5 934	54 744	54	-	2 471	3 375
WATER SUPPLY EXPENDITURE	1 650	860	7 142	65 936	49	-	1 741	2 653
CURRENT OPERATION	1 027	536	4 491	28 469	46	-	1 579	2 361
CAPITAL OUTLAY.	623	117	2 468	31 951	3	-	156	242
INTEREST ON DEBT.	-	208	183	5 516	-	-	6	50
OTHER UTILITY REVENUE	-	-	(G) 19 361	(F) 178 755	-	-	(-) 9 255	(F) 10 211
OTHER UTILITY EXPENDITURE.	-	-	16 636	188 707	-	-	6 964	9 363
CURRENT OPERATION	-	-	14 897	91 318	-	-	5 276	6 037
CAPITAL OUTLAY.	-	-	1 739	81 491	-	-	1 654	2 827
INTEREST ON DEBT.	-	-	-	15 898	-	-	34	499
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	5 071	1 371	38 055	346 354	808	34 488	6 389	17 832
GROSS DEBT OUTSTANDING	-	5 035	32 779	1 091 038	-	71 781	11 364	28 061
LONG-TERM	-	5 035	32 779	1 031 658	-	52 431	11 364	22 561
FULL FAITH AND CREDIT.	-	-	23 294	197 643	-	17 720	5 900	8 561
UTILITY DEBT ONLY	-	-	5 169	6 378	-	-	1 614	986
NONGUARANTEED.	-	5 035	9 485	834 015	-	34 711	5 464	14 000
UTILITY DEBT ONLY	-	5 035	-	705 544	-	-	-	14 000
SHORT-TERM.	-	-	-	59 380	-	19 350	-	5 500
LONG-TERM DEBT ISSUED.	-	-	-	166 949	-	11 101	2 352	-
LONG-TERM DEBT RETIRED	-	100	1 973	44 588	-	1 760	777	1 028
EXHIBIT I CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	65 634	-	5 967	-	738

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Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.							
	Pomona	Richmond	Riverside	Sacramento	San Bernardino	San Diego	San Francisco	San Jose
POPULATION: 1960	67 157	71 854	84 332	191 667	91 922	573 224	740 316	204 196
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE.	9 196	17 124	13 540	42 748	14 911	81 118	337 950	50 098
INTERGOVERNMENTAL REVENUE	1 544	4 527	3 107	11 366	4 526	12 837	108 299	11 278
FROM STATE GOVERNMENT	1 420	1 450	2 144	8 197	1 571	10 539	86 373	7 623
FROM FEDERAL GOVERNMENT	-	1 043	416	3 059	2 955	2 298	21 070	2 602
FROM LOCAL GOVERNMENTS	117	2 033	546	110	1	-	856	1 053
GENERAL REVENUE FROM OWN SOURCES.	7 651	12 598	10 433	31 383	10 385	68 281	229 651	38 821
TAXES.	5 914	9 444	6 517	20 089	7 705	39 273	166 393	26 895
PROPERTY	3 114	7 339	2 962	11 835	3 190	21 446	138 311	16 185
GENERAL SALES AND GROSS RECEIPTS.	1 988	1 587	2 485	6 255	3 166	11 656	21 989	7 216
SELECTIVE SALES AND GROSS RECEIPTS	547	261	655	1 138	655	3 688	3 483	2 055
OTHER	265	257	445	861	693	2 483	2 610	1 439
CURRENT CHARGES.	1 285	875	2 626	5 767	1 907	12 381	46 252	6 646
MISCELLANEOUS.	452	2 279	1 260	5 527	773	16 627	17 006	5 280
GENERAL EXPENDITURE: ALL FUNCTIONS	9 048	19 618	16 692	43 547	19 149	76 724	309 537	43 186
CAPITAL OUTLAY.	1 375	8 223	4 288	13 144	7 830	21 842	42 093	11 440
OTHER	7 673	11 396	12 404	30 402	11 318	54 882	267 444	31 746
EDUCATION	-	-	-	-	-	-	11 925	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	11 925	-
HIGHWAYS.	2 002	3 350	2 151	6 547	2 133	10 945	13 804	2 649
OTHER THAN CAPITAL OUTLAY.	732	1 189	1 273	3 148	1 346	4 752	6 794	975
PUBLIC WELFARE.	8	-	-	-	-	21	83 795	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	55 252	-
HOSPITALS	-	-	-	-	-	-	29 921	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	28 499	-
HEALTH.	126	53	63	225	26	50	7 969	1 935
POLICE PROTECTION	1 550	1 978	2 307	5 355	2 056	11 571	23 377	6 758
FIRE PROTECTION	1 231	2 002	2 143	4 599	1 793	6 281	19 816	4 683
SEWERAGE.	33	2 482	2 930	2 446	385	5 752	5 800	5 062
OTHER THAN CAPITAL OUTLAY.	33	256	438	1 989	338	2 996	3 313	2 672
SANITATION OTHER THAN SEWERAGE.	652	39	1 139	2 674	913	3 504	3 507	500
PARKS AND RECREATION.	695	1 284	1 764	4 278	998	15 302	16 200	7 049
HOUSING AND URBAN RENEWAL	-	4 517	-	9 127	6 996	-	26 509	365
OTHER THAN CAPITAL OUTLAY.	-	967	-	1 360	304	-	7 221	365
LIBRARIES	486	465	1 104	813	504	2 273	3 752	1 873
FINANCIAL ADMINISTRATION.	173	274	562	575	176	1 805	7 294	649
GENERAL CONTROL	460	505	625	788	480	2 473	11 402	1 279
GENERAL PUBLIC BUILDINGS.	180	125	196	754	146	2 418	5 489	878
OTHER THAN CAPITAL OUTLAY.	178	124	174	752	146	1 119	4 599	850
INTEREST ON GENERAL DEBT.	165	583	353	2 321	582	3 390	5 270	2 891
ALL OTHER	1 289	1 961	1 355	3 046	1 961	10 939	33 707	6 616
WATER SUPPLY REVENUE	1 896	-	273	3 506	1 854	17 067	29 051	324
WATER SUPPLY EXPENDITURE	1 672	-	3 206	4 001	1 618	12 692	39 175	130
CURRENT OPERATION	1 158	-	1 590	1 984	1 017	8 246	8 609	130
CAPITAL OUTLAY.	427	-	1 285	1 261	601	3 906	28 256	-
INTEREST ON DEBT.	87	-	332	756	540	2 310	-	-
OTHER UTILITY REVENUE	(T)157	-	(E)9 677	(T)1 885	(T) 288	(T) 5 947	(T) 21 249	-
OTHER UTILITY EXPENDITURE.	359	-	9 322	2 368	424	10 532	31 606	-
CURRENT OPERATION	223	-	6 884	2 200	398	4 935	31 359	-
CAPITAL OUTLAY.	136	-	2 260	152	27	5 505	247	-
INTEREST ON DEBT.	-	-	177	15	-	92	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	5 932	6 815	10 496	23 170	7 334	42 213	167 095	19 848
GROSS DEBT OUTSTANDING	7 420	17 760	22 577	83 640	17 155	112 658	326 056	79 338
LONG-TERM	7 420	7 935	22 577	65 595	4 355	112 658	259 611	70 678
FULL FAITH AND CREDIT.	4 785	7 935	8 055	12 781	1 175	25 326	259 472	65 152
UTILITY DEBT ONLY	-	-	-	-	-	7 743	138 795	-
NONGUARANTEED.	2 635	-	14 522	52 814	3 180	87 332	139	5 526
UTILITY DEBT ONLY	2 635	-	12 809	23 340	12 800	13 182	-	228
SHORT-TERM.	-	9 825	-	18 045	12 800	-	66 445	8 660
LONG-TERM DEBT ISSUED.	-	2 650	-	1 466	-	13 000	76 873	6 184
LONG-TERM DEBT RETIRED	275	868	974	2 907	170	3 232	23 076	4 942
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	372	-	2 174	-	4 880	16 640	2 255

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.							
	San Leandro	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	South Gate	Stockton
POPULATION: 1960	65 962	69 870	100 350	58 768	58 880	83 249	53 831	86 321
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE.	8 627	9 229	13 053	8 906	11 112	13 308	4 721	16 049
INTERGOVERNMENTAL REVENUE	2 367	1 832	2 868	1 466	2 093	1 938	1 148	2 657
FROM STATE GOVERNMENT.	1 588	1 832	2 274	1 095	1 545	1 741	1 080	1 860
FROM FEDERAL GOVERNMENT.	571	-	-	30	369	-	-	296
FROM LOCAL GOVERNMENTS	208	-	594	341	179	198	68	501
GENERAL REVENUE FROM OWN SOURCES.	6 260	7 397	10 185	7 440	9 019	11 370	3 573	13 392
TAXES.	5 370	5 605	8 420	5 433	4 605	7 208	2 558	8 058
PROPERTY.	2 056	3 056	3 289	2 364	2 137	3 439	761	4 671
GENERAL SALES AND GROSS RECEIPTS.	2 996	1 878	3 888	2 115	1 910	2 742	1 457	2 698
SELECTIVE SALES AND GROSS RECEIPTS	162	344	638	552	342	464	119	154
OTHER	155	327	605	402	216	563	221	536
CURRENT CHARGES.	585	633	790	1 469	1 486	2 635	552	2 569
MISCELLANEOUS	305	1 159	975	538	2 928	1 527	464	2 765
GENERAL EXPENDITURE: ALL FUNCTIONS	8 645	10 989	12 784	9 725	12 469	14 834	5 048	16 818
CAPITAL OUTLAY.	2 857	3 986	3 823	2 431	4 749	3 486	701	4 291
OTHER	5 789	7 002	8 961	7 294	7 720	11 348	4 347	12 527
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	997	2 722	3 839	1 673	2 055	2 010	1 108	1 702
OTHER THAN CAPITAL OUTLAY.	501	649	1 327	1 043	416	771	540	865
PUBLIC WELFARE.	-	-	-	-	-	14	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HEALTH.	2	-	-	-	-	-	1	114
POLICE PROTECTION	1 097	1 236	2 238	1 273	1 280	2 166	1 091	2 548
FIRE PROTECTION	1 021	1 222	2 106	922	1 042	1 113	724	2 548
SEWERAGE	1 253	341	397	240	382	261	26	1 581
OTHER THAN CAPITAL OUTLAY.	230	168	58	180	382	173	26	775
SANITATION OTHER THAN SEWERAGE.	249	262	369	65	791	838	304	469
PARKS AND RECREATION.	724	983	1 253	1 225	929	1 547	463	1 740
HOUSING AND URBAN RENEWAL	376	-	-	-	250	58	-	549
OTHER THAN CAPITAL OUTLAY.	123	-	-	-	228	68	-	131
LIBRARIES	344	1 363	517	500	397	604	1	981
FINANCIAL ADMINISTRATION.	134	227	206	434	444	441	114	326
GENERAL CONTROL	395	388	468	256	323	356	220	556
GENERAL PUBLIC BUILDINGS.	483	107	280	78	219	130	71	155
OTHER THAN CAPITAL OUTLAY.	54	104	54	77	219	129	71	155
INTEREST ON GENERAL DEBT.	180	259	16	237	797	626	19	890
ALL OTHER	1 390	1 878	1 094	2 822	3 560	4 657	904	2 658
WATER SUPPLY REVENUE	-	-	1 801	1 532	1 841	1 550	696	155
WATER SUPPLY EXPENDITURE	-	-	2 046	1 136	1 215	1 569	565	201
CURRENT OPERATION	-	-	1 038	954	1 136	878	565	76
CAPITAL OUTLAY.	-	-	835	137	-	624	-	125
INTEREST ON DEBT.	-	-	174	45	79	66	-	-
OTHER UTILITY REVENUE	-	-	-	-	(E) 5 826	(T) 2 372	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	3 127	1 981	-	-
CURRENT OPERATION	-	-	-	-	3 087	1 920	-	-
CAPITAL OUTLAY.	-	-	-	-	-	60	-	-
INTEREST ON DEBT.	-	-	-	-	40	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 897	4 739	7 005	5 079	4 948	8 796	2 840	7 754
GROSS DEBT OUTSTANDING	4 776	11 490	5 215	10 574	28 268	20 358	231	23 294
LONG-TERM	3 417	11 490	5 215	10 574	24 018	13 494	231	18 859
FULL FAITH AND CREDIT	3 417	3 958	485	10 574	11 695	3 497	231	8 220
UTILITY DEBT ONLY	-	-	-	1 577	1 292	1 465	-	-
NONGUARANTEED	-	7 532	4 730	-	12 323	9 997	-	10 639
UTILITY DEBT ONLY	-	-	4 730	-	2 545	640	-	-
SHORT-TERM.	1 358	-	-	-	4 250	6 865	-	4 435
LONG-TERM DEBT ISSUED.	200	3 823	-	1 564	1 933	37	-	3 643
LONG-TERM DEBT RETIRED	185	927	155	613	1 768	869	34	681
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	771	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.				COLORADO			CONNECTICUT
	Sunnyvale	Torrance	Vallejo	West Covina ¹	Colorado Springs	Denver	Pueblo	Bridgeport
POPULATION: 1960	52 898	100 991	60 877	50 645	70 194	493 887	91 181	156 748
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	12/31	12/31	12/31	3/31
GENERAL REVENUE.	11 047	13 749	5 997	4 377	12 507	120 157	6 211	41 989
INTERGOVERNMENTAL REVENUE	3 006	3 156	1 468	1 079	884	35 498	883	11 527
FROM STATE GOVERNMENT.	2 068	1 771	1 384	952	697	33 967	560	8 992
FROM FEDERAL GOVERNMENT.	938	1 180	17	-	169	832	300	2 242
FROM LOCAL GOVERNMENTS	-	205	67	127	17	699	22	293
GENERAL REVENUE FROM OWN SOURCES.	8 041	10 593	4 529	3 298	11 623	84 659	5 329	30 462
TAXES.	4 644	8 898	3 182	2 529	4 103	54 749	3 824	25 628
PROPERTY.	2 947	4 542	1 765	992	3 374	31 598	2 265	25 488
GENERAL SALES AND GROSS RECEIPTS.	1 257	3 173	1 051	1 272	-	17 628	956	-
SELECTIVE SALES AND GROSS RECEIPTS	291	559	153	135	309	3 777	420	-
OTHER	149	624	213	130	420	1 746	183	140
CURRENT CHARGES.	1 180	945	143	370	4 557	18 841	809	3 230
MISCELLANEOUS.	2 217	751	1 204	399	2 963	11 069	696	1 604
GENERAL EXPENDITURE: ALL FUNCTIONS	15 419	14 905	5 383	4 503	11 658	121 839	6 229	46 821
CAPITAL OUTLAY.	5 668	3 704	673	897	1 802	25 434	1 262	12 046
OTHER	9 751	11 200	4 710	3 606	9 857	96 405	4 967	34 775
EDUCATION	-	-	-	-	-	-	-	17 343
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	13 897
HIGHWAYS.	7 252	1 594	1 032	1 318	1 460	6 620	834	1 523
OTHER THAN CAPITAL OUTLAY.	3 656	1 119	755	678	1 276	3 638	709	1 307
PUBLIC WELFARE.	-	-	-	-	10	29 580	-	460
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	22 006	-	151
HOSPITALS	-	-	-	-	2 932	8 256	-	1 708
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	2 883	6 478	-	1 708
HEALTH.	-	10	-	2	147	4 908	81	808
POLICE PROTECTION	1 789	2 355	974	847	1 540	8 609	1 080	4 100
FIRE PROTECTION	-	1 740	875	666	1 053	7 804	1 022	3 975
SEWERAGE.	1 246	77	-	-	1 111	4 167	890	1 177
OTHER THAN CAPITAL OUTLAY.	225	76	-	-	565	4 036	167	653
SANITATION OTHER THAN SEWERAGE.	-	664	-	85	-	3 569	194	1 283
PARKS AND RECREATION.	1 439	1 352	-	430	1 023	9 373	464	3 598
HOUSING AND URBAN RENEWAL	23	3 094	368	-	-	678	-	3 720
OTHER THAN CAPITAL OUTLAY.	21	279	119	-	-	604	-	278
LIBRARIES	246	609	270	-	-	2 715	174	691
FINANCIAL ADMINISTRATION.	284	344	110	75	429	3 715	77	611
GENERAL CONTROL.	465	598	224	321	254	5 941	234	398
GENERAL PUBLIC BUILDINGS.	85	348	108	197	105	665	101	1 334
OTHER THAN CAPITAL OUTLAY.	81	340	55	65	103	636	95	355
INTEREST ON GENERAL DEBT.	912	22	250	1	118	2 901	72	1 021
ALL OTHER	1 678	2 097	1 172	561	1 474	22 338	1 006	3 071
WATER SUPPLY REVENUE	1 991	1 950	1 777	-	3 660	14 251	2 527	-
WATER SUPPLY EXPENDITURE	2 162	1 454	1 049	-	6 131	13 220	2 126	-
CURRENT OPERATION	1 119	1 303	844	-	1 878	5 180	1 693	-
CAPITAL OUTLAY.	989	120	59	-	2 972	3 619	196	-
INTEREST ON DEBT.	53	31	147	-	1 282	4 421	238	-
OTHER UTILITY REVENUE	-	(T)249	-	-	(*)17 753	-	-	-
OTHER UTILITY EXPENDITURE	-	328	-	-	21 957	-	-	-
CURRENT OPERATION	-	327	-	-	10 939	-	-	-
CAPITAL OUTLAY.	-	-	-	-	10 468	-	-	-
INTEREST ON DEBT.	-	-	-	-	550	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 268	8 251	3 485	2 593	10 435	55 375	3 727	25 874
GROSS DEBT OUTSTANDING	30 098	3 507	13 231	30	42 912	229 471	11 098	39 703
LONG-TERM	30 098	3 507	8 771	30	42 842	226 340	11 098	23 394
FULL FAITH AND CREDIT	29 228	2 752	6 715	30	838	171 639	810	23 394
UTILITY DEBT ONLY	645	1 097	4 940	-	-	138 785	-	-
NONGUARANTEED	870	755	2 056	-	42 004	54 701	10 288	-
UTILITY DEBT ONLY	460	-	-	-	39 848	-	8 070	-
SHORT-TERM	-	-	4 460	-	70	3 131	-	16 309
LONG-TERM DEBT ISSUED.	6 697	800	187	-	12 643	25 850	454	-
LONG-TERM DEBT RETIRED	1 240	141	941	5	1 731	7 502	928	2 173
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	209	4 998	239	873

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¹Data are for fiscal 1967.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued

(Dollar amounts in thousands)

Item	CONNECTICUT--Con.							
	Greenwich town	Hartford	Mereden	New Britain	New Haven	Norwalk	Stamford	Waterbury
POPULATION: 1960	53 793	162 178	51 850	82 201	152 048	67 775	92 713	107 130
DATE OF END OF FISCAL YEAR	6/30	3/31	12/31	3/31	12/31	8/31	6/30	12/31
GENERAL REVENUE.	21 320	61 476	13 701	27 236	46 771	25 484	41 416	23 906
INTERGOVERNMENTAL REVENUE.	2 800	16 568	2 701	6 836	13 551	7 011	9 585	3 250
FROM STATE GOVERNMENT.	2 698	14 789	2 551	2 996	4 433	3 892	5 728	3 068
FROM FEDERAL GOVERNMENT.	69	1 507	113	3 730	8 895	3 050	3 835	20
FROM LOCAL GOVERNMENTS	33	272	37	.10	223	69	22	161
GENERAL REVENUE FROM OWN SOURCES.	18 519	44 908	11 000	20 400	33 220	18 473	31 832	20 656
TAXES.	16 275	40 754	8 225	13 980	28 609	17 044	27 243	18 481
PROPERTY.	16 146	40 421	8 126	13 853	28 407	16 950	27 081	18 329
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
OTHER	129	333	99	127	202	95	161	152
CURRENT CHARGES.	1 398	2 182	1 998	1 033	1 175	830	2 260	667
MISCELLANEOUS.	846	1 972	777	5 387	3 437	599	2 329	1 568
GENERAL EXPENDITURE: ALL FUNCTIONS	21 901	58 917	14 383	28 117	52 753	27 395	40 959	26 100
CAPITAL OUTLAY.	3 936	7 200	2 288	9 890	16 874	7 908	9 573	4 220
OTHER	17 965	51 717	12 095	18 228	35 879	19 488	31 386	21 880
EDUCATION	10 570	23 637	5 447	8 709	16 692	13 472	18 843	9 972
OTHER THAN CAPITAL OUTLAY.	9 421	23 133	5 394	8 474	13 736	11 646	15 757	9 392
HIGHWAYS.	929	1 437	807	1 495	1 475	1 546	2 199	1 165
OTHER THAN CAPITAL OUTLAY.	607	1 410	565	1 226	1 099	872	1 819	981
PUBLIC WELFARE.	397	5 384	197	119	1 408	362	1 035	413
CASH ASSISTANCE PAYMENTS	34	1 800	-	-	616	196	183	-
HOSPITALS	678	641	1 186	6	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	671	641	1 186	6	-	-	-	-
HEALTH.	334	1 057	197	191	596	208	162	320
POLICE PROTECTION	1 437	4 094	924	2 943	3 555	1 411	1 993	2 267
FIRE PROTECTION	763	3 546	537	1 574	3 175	1 270	1 759	2 170
SEWERAGE.	1 736	-	737	981	1 409	1 062	473	1 284
OTHER THAN CAPITAL OUTLAY.	308	-	575	686	441	200	334	364
SANITATION OTHER THAN SEWERAGE.	401	1 339	184	330	437	408	1 347	1 430
PARKS AND RECREATION.	1 332	2 045	353	912	1 400	904	1 242	1 604
HOUSING AND URBAN RENEWAL	-	6 434	126	6 646	14 001	3 613	5 211	358
OTHER THAN CAPITAL OUTLAY.	-	407	83	110	3 047	84	1 271	39
LIBRARIES	708	906	170	331	458	-	771	772
FINANCIAL ADMINISTRATION.	582	832	130	209	890	307	475	433
GENERAL CONTROL.	230	698	216	366	401	248	826	500
GENERAL PUBLIC BUILDINGS.	126	734	106	159	315	40	261	473
OTHER THAN CAPITAL OUTLAY.	103	734	106	159	208	40	261	187
INTEREST ON GENERAL DEBT.	397	1 735	607	1 001	3 229	1 215	1 756	1 199
ALL OTHER	1 282	4 397	2 457	2 146	3 310	1 349	2 606	1 741
WATER SUPPLY REVENUE	-	-	834	1 457	-	-	-	1 448
WATER SUPPLY EXPENDITURE	-	-	1 031	1 351	-	-	-	1 378
CURRENT OPERATION	-	-	533	715	-	-	-	674
CAPITAL OUTLAY.	-	-	430	464	-	-	-	526
INTEREST ON DEBT.	-	-	68	173	-	-	-	179
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES.	13 352	34 567	8 300	12 750	25 905	13 121	21 667	16 874
GROSS DEBT OUTSTANDING	16 020	48 055	22 533	40 601	117 076	36 169	58 567	42 754
LONG-TERM	16 020	29 811	15 309	23 008	57 788	28 695	45 567	37 885
FULL FAITH AND CREDIT.	16 020	29 811	15 109	23 008	57 788	28 695	45 567	37 885
UTILITY DEBT ONLY	-	-	1 857	4 434	-	-	-	5 065
NONGUARANTEED	-	-	200	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
SHORT-TERM.	-	18 244	7 224	17 593	59 288	7 474	13 000	4 869
LONG-TERM DEBT ISSUED.	4 000	14 645	4 969	5 025	4 859	-	7 895	9 457
LONG-TERM DEBT RETIRED	590	3 368	1 190	1 704	4 648	2 292	2 975	2 576
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	690	4 251	318	240	1 872	123	1 121	1 227

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	CONNECTI- CUT-Con.	DELAWARE	DISTRICT OF COLUMBIA	FLORIDA				
	West Hartford town	Wilmington ¹	Washington	Fort Lauderdale	Hialeah	Jacksonville	Miami	Miami Beach
POPULATION: 1960	62 382	95 827	763 956	83 648	66 972	201 030	291 688	63 145
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	8/21	9/30	12/31	9/30	9/30
GENERAL REVENUE	20 722	26 724	529 555	16 450	5 231	24 218	40 801	18 070
INTERGOVERNMENTAL REVENUE	2 641	9 028	186 434	98	-	2 792	1 961	41
FROM STATE GOVERNMENT	2 641	8 792	-	-	-	53	132	41
FROM FEDERAL GOVERNMENT	-	210	185 984	98	-	2 674	106	-
FROM LOCAL GOVERNMENTS	-	26	450	-	-	65	1 724	-
GENERAL REVENUE FROM OWN SOURCES	18 081	17 696	343 121	16 352	5 231	21 426	38 840	18 030
TAXES	15 974	11 778	304 157	12 977	4 316	14 622	30 159	14 565
PROPERTY	15 879	10 195	110 882	7 066	1 640	8 499	20 740	9 845
GENERAL SALES AND GROSS RECEIPTS	-	-	45 995	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	50	56 434	4 830	2 193	5 079	7 010	3 511
OTHER	96	1 533	90 886	1 081	483	1 044	2 409	1 208
CURRENT CHARGES	1 052	4 303	23 292	1 632	668	3 100	5 428	2 320
MISCELLANEOUS	1 055	1 614	15 672	1 744	246	3 704	3 254	1 145
GENERAL EXPENDITURE: ALL FUNCTIONS	20 117	25 228	515 266	17 042	4 990	41 118	38 703	12 846
CAPITAL OUTLAY	2 991	3 425	96 594	3 756	594	12 432	5 564	2 197
OTHER	17 126	21 803	418 672	13 286	4 396	28 686	33 140	10 649
EDUCATION	11 137	10 750	125 752	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	10 297	10 326	104 985	-	-	-	-	-
HIGHWAYS	1 500	1 282	63 271	1 063	525	3 760	2 185	769
OTHER THAN CAPITAL OUTLAY	603	358	14 642	800	314	2 423	2 179	416
PUBLIC WELFARE	33	-	44 581	-	15	211	-	42
CASH ASSISTANCE PAYMENTS	-	-	19 284	-	-	-	-	-
HOSPITALS	-	-	54 571	-	-	30	-	5
OTHER THAN CAPITAL OUTLAY	-	-	52 864	-	-	30	-	5
HEALTH	76	131	24 117	-	-	1 177	111	-
POLICE PROTECTION	1 146	1 958	37 388	2 761	837	4 589	6 689	2 262
FIRE PROTECTION	909	1 702	16 238	1 551	684	3 674	5 511	1 322
SEWERAGE	844	2 350	18 470	2 013	243	1 994	1 862	928
OTHER THAN CAPITAL OUTLAY	402	471	7 142	762	82	1 366	951	315
SANITATION OTHER THAN SEWERAGE	619	1 036	11 293	1 665	696	3 271	4 315	1 338
PARKS AND RECREATION	1 182	756	15 332	2 158	574	3 783	6 605	3 370
HOUSING AND URBAN RENEWAL	35	113	11 927	21	-	120	147	-
OTHER THAN CAPITAL OUTLAY	35	113	3 789	21	-	4	144	-
LIBRARIES	424	260	5 324	290	210	952	1 910	285
FINANCIAL ADMINISTRATION	361	280	6 899	453	36	1 049	691	569
GENERAL CONTROL	254	385	17 253	529	154	927	1 069	601
GENERAL PUBLIC BUILDINGS	72	299	5 843	1 155	187	460	48	180
OTHER THAN CAPITAL OUTLAY	69	299	5 556	280	101	458	48	177
INTEREST ON GENERAL DEBT	620	1 088	7 182	783	5	2 768	1 576	704
ALL OTHER	904	2 839	49 825	2 600	825	12 352	5 984	470
WATER SUPPLY REVENUE	-	1 843	8 853	3 867	1 173	2 821	6 536	2 545
WATER SUPPLY EXPENDITURE	-	1 421	10 632	3 386	1 147	2 715	5 333	1 502
CURRENT OPERATION	-	1 122	7 755	2 144	868	2 290	3 102	1 335
CAPITAL OUTLAY	-	191	2 057	585	179	423	1 331	49
INTEREST ON DEBT	-	108	820	657	100	2	900	118
OTHER UTILITY REVENUE	-	-	-	-	-	(E) 52 715	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	34 930	-	-
CURRENT OPERATION	-	-	-	-	-	21 014	-	-
CAPITAL OUTLAY	-	-	-	-	-	10 604	-	-
INTEREST ON DEBT	-	-	-	-	-	3 312	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	13 198	16 122	297 044	10 127	3 178	30 706	24 626	9 712
GROSS DEBT OUTSTANDING	21 275	42 141	268 228	39 002	2 688	204 495	87 102	23 781
LONG-TERM	21 115	42 041	197 137	39 002	2 688	204 382	87 102	23 781
FULL FAITH AND CREDIT	21 115	36 524	174 185	1 170	86	15 452	28 695	16 001
UTILITY DEBT ONLY	-	-	-	-	-	50	-	3 130
NONGUARANTEED	-	5 517	22 952	37 832	2 602	188 930	58 407	5 780
UTILITY DEBT ONLY	-	4 364	21 907	19 000	2 602	118 195	30 724	-
SHORT-TERM	160	100	71 091	-	-	113	-	-
LONG-TERM DEBT ISSUED	2 425	5 000	31 200	4 400	-	17 840	12 285	7 880
LONG-TERM DEBT RETIRED	1 925	2 234	13 441	1 310	160	8 960	6 240	1 362
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIRE- MENT SYSTEMS	620	986	17 229	--	267	2 839	1 784	1 988

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	FLORIDA--Con.					GEORGIA		
	Orlando	Pensacola	St. Petersburg	Tempe	West Palm Beach	Albany	Atlanta	Augusta
POPULATION: 1960	88 135	56 752	181 298	274 970	56 208	55 890	487 455	70 626
DATE OF END OF FISCAL YEAR	10/31	9/30	9/30	9/30	9/30	8/31	12/31	12/31
GENERAL REVENUE.	10 412	5 994	34 328	37 251	7 816	3 602	76 636	7 958
INTERGOVERNMENTAL REVENUE	71	921	963	6 204	25	378	14 075	943
FROM STATE GOVERNMENT.	42	271	20	355	5	293	6 515	405
FROM FEDERAL GOVERNMENT.	-	457	549	4 469	-	-	1 754	537
FROM LOCAL GOVERNMENTS	29	193	393	1 380	20	86	5 806	-
GENERAL REVENUE FROM OWN SOURCES.	10 341	5 073	33 366	31 047	7 791	3 223	62 561	6 915
TAXES.	6 839	3 094	16 309	20 784	6 186	2 011	34 862	4 095
PROPERTY.	3 636	985	9 284	11 280	4 183	1 394	20 337	2 835
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 529	1 656	5 872	7 338	1 538	306	8 475	677
OTHER	675	453	1 153	2 166	465	312	6 050	584
CURRENT CHARGES.	2 094	1 241	13 635	7 621	981	446	19 868	2 146
MISCELLANEOUS.	1 408	738	3 422	2 643	624	766	7 831	674
GENERAL EXPENDITURE: ALL FUNCTIONS	11 249	9 978	34 461	38 088	8 445	3 645	95 044	7 672
CAPITAL OUTLAY.	1 429	4 126	8 594	11 756	2 349	709	36 360	780
OTHER	9 821	5 852	25 868	26 333	6 096	2 936	58 684	6 892
EDUCATION	-	-	-	-	-	-	11 543	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	11 543	-
HIGHWAYS.	1 066	631	4 504	5 274	572	279	10 246	733
OTHER THAN CAPITAL OUTLAY.	909	537	1 841	2 862	546	180	3 087	580
PUBLIC WELFARE.	-	4	-	-	-	2	105	25
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	5	-	9 323	-	-	176	-	76
OTHER THAN CAPITAL OUTLAY.	5	-	8 579	-	-	-	-	76
HEALTH.	37	49	35	12	12	13	13	4
POLICE PROTECTION	1 647	994	2 555	5 410	1 297	582	9 085	1 010
FIRE PROTECTION	1 193	824	1 875	3 772	749	654	6 319	782
SEWERAGE.	737	2 609	3 764	2 275	313	386	6 134	67
OTHER THAN CAPITAL OUTLAY.	700	232	1 136	919	313	204	3 071	57
SANITATION OTHER THAN SEWERAGE.	1 174	402	2 576	6 376	574	410	6 841	429
PARKS AND RECREATION.	1 211	669	2 991	2 729	2 714	245	9 073	312
HOUSING AND URBAN RENEWAL.	40	26	385	2 878	91	-	561	642
OTHER THAN CAPITAL OUTLAY.	40	26	385	205	91	-	548	54
LIBRARIES	325	352	86	1 651	10	85	1 276	-
FINANCIAL ADMINISTRATION.	374	533	888	536	190	100	1 544	483
GENERAL CONTROL.	693	136	789	825	354	79	1 944	223
GENERAL PUBLIC BUILDINGS.	442	197	382	105	93	43	296	35
OTHER THAN CAPITAL OUTLAY.	316	65	166	82	89	43	272	35
INTEREST ON GENERAL DEBT.	500	614	1 391	3 110	465	85	5 469	241
ALL OTHER	1 807	1 938	2 919	3 135	1 007	505	24 595	2 611
WATER SUPPLY REVENUE	2 611	1 649	4 421	4 992	1 917	823	9 154	2 345
WATER SUPPLY EXPENDITURE	2 002	947	3 500	3 661	1 932	1 155	9 099	2 413
CURRENT OPERATION	1 229	494	1 539	2 362	736	342	4 794	526
CAPITAL OUTLAY.	773	308	1 312	697	657	586	3 400	1 637
INTEREST ON DEBT.	-	144	649	602	540	227	905	250
OTHER UTILITY REVENUE	(E) 19 617	(G) 4 231	(T) 1 305	-	-	(*) 6 167	-	-
OTHER UTILITY EXPENDITURE.	16 365	1 959	1 647	-	-	4 330	-	-
CURRENT OPERATION	8 408	1 728	1 401	-	-	3 731	-	-
CAPITAL OUTLAY.	5 900	149	158	-	-	573	-	-
INTEREST ON DEBT.	2 057	82	88	-	-	25	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	10 086	4 242	17 608	19 129	4 334	2 981	36 264	4 094
GROSS DEBT OUTSTANDING	80 526	22 179	56 065	102 834	26 107	9 364	215 380	13 300
LONG-TERM	80 526	21 779	56 065	90 302	26 107	9 364	215 380	10 723
FULL FAITH AND CREDIT.	8 120	263	7 624	1 060	4 922	4 628	142 101	3 376
UTILITY DEBT ONLY	-	-	-	363	-	2 261	3 500	2
NONGUARANTEED	72 406	21 516	48 441	89 242	21 185	4 736	73 279	7 347
UTILITY DEBT ONLY	60 350	6 271	17 766	16 475	14 181	4 515	24 160	7 019
SHORT-TERM.	-	400	-	12 532	-	-	-	2 577
LONG-TERM DEBT ISSUED.	-	-	300	-	-	-	36 500	-
LONG-TERM DEBT RETIRED	2 705	1 241	2 389	2 940	1 059	732	6 248	616
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	149	460	1 023	1 503	711	60	4 347	278

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	GEORGIA--Con.			HAWAII	ILLINOIS			
	Columbus	Macon	Savannah	Honolulu	Aurora	Berwyn	Chicago	Cicero
POPULATION: 1960	116 779	69 764	149 245	500 409	63 715	54 224	3 550 404	69 130
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	6/30	12/31	12/31	12/31	12/31
GENERAL REVENUE	14 794	18 005	9 466	101 851	5 441	3 301	529 813	4 832
INTERGOVERNMENTAL REVENUE	890	3 205	912	13 548	641	545	123 494	400
FROM STATE GOVERNMENT	611	365	781	8 521	526	530	44 282	400
FROM FEDERAL GOVERNMENT	57	2 200	52	5 027	101	-	71 389	-
FROM LOCAL GOVERNMENTS	222	640	79	-	15	15	7 823	-
GENERAL REVENUE FROM OWN SOURCES	13 903	14 800	8 554	88 303	4 800	2 756	406 319	4 432
TAXES	6 339	6 870	6 915	72 241	4 246	2 492	327 905	3 743
PROPERTY	3 354	4 622	5 179	55 503	2 987	1 071	204 220	2 645
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	938	509	35 215	676
SELECTIVE SALES AND GROSS RECEIPTS	1 609	1 079	636	6 897	21	493	43 921	20
OTHER	1 376	1 169	1 100	9 841	300	419	44 549	402
CURRENT CHARGES	6 924	7 197	904	4 284	260	143	43 194	320
MISCELLANEOUS	640	734	735	11 778	294	120	35 220	369
GENERAL EXPENDITURE: ALL FUNCTIONS	14 710	19 525	9 987	104 437	5 577	2 739	533 487	3 953
CAPITAL OUTLAY	2 241	4 504	1 789	38 829	1 152	542	106 516	260
OTHER	12 469	15 021	8 198	65 608	4 425	2 197	426 971	3 693
EDUCATION	-	-	-	1 758	-	-	78	-
OTHER THAN CAPITAL OUTLAY	-	-	-	1 177	-	-	78	-
HIGHWAYS	1 736	1 706	846	15 447	1 348	691	68 035	478
OTHER THAN CAPITAL OUTLAY	398	614	846	4 617	1 041	388	42 241	293
PUBLIC WELFARE	3	8	-	-	-	-	8 155	29
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	6 225	7 505	-	2 317	-	-	9 193	-
OTHER THAN CAPITAL OUTLAY	6 063	7 407	-	2 277	-	-	9 138	-
HEALTH	172	138	135	-	87	-	14 308	76
POLICE PROTECTION	1 527	1 221	1 564	11 851	1 030	556	118 117	964
FIRE PROTECTION	1 368	1 142	1 067	6 717	723	433	44 360	692
SEWERAGE	373	2 015	911	12 956	177	-	21 816	133
OTHER THAN CAPITAL OUTLAY	113	451	411	3 026	136	-	8 570	133
SANITATION OTHER THAN SEWERAGE	628	751	1 147	5 030	256	228	40 837	621
PARKS AND RECREATION	608	344	636	14 449	236	380	5 730	53
HOUSING AND URBAN RENEWAL	1	1 621	-	3 732	119	-	31 109	-
OTHER THAN CAPITAL OUTLAY	-	139	-	1 524	94	-	5 576	-
LIBRARIES	-	121	-	-	341	75	9 572	109
FINANCIAL ADMINISTRATION	370	232	397	4 067	121	74	7 011	117
GENERAL CONTROL	299	366	558	3 031	133	86	6 129	174
GENERAL PUBLIC BUILDINGS	29	58	26	1 323	275	19	16 777	38
OTHER THAN CAPITAL OUTLAY	29	58	26	1 120	144	19	7 665	38
INTEREST ON GENERAL DEBT	179	808	713	6 249	76	102	22 711	222
ALL OTHER	1 192	1 490	1 988	15 510	655	94	109 549	247
WATER SUPPLY REVENUE	2 811	2 476	3 123	9 768	1 383	824	57 702	1 613
WATER SUPPLY EXPENDITURE	3 633	1 504	2 013	12 064	822	847	50 082	1 552
CURRENT OPERATION	1 589	1 232	1 125	5 833	515	735	30 006	1 468
CAPITAL OUTLAY	1 534	13	500	4 673	306	-	13 734	80
INTEREST ON DEBT	510	259	378	1 558	-	112	6 342	4
OTHER UTILITY REVENUE	(T) 306	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	326	-	-	-	-	-	-	-
CURRENT OPERATION	326	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	9 355	9 668	4 625	44 514	2 965	1 558	333 225	2 685
GROSS DEBT OUTSTANDING	20 418	30 388	28 668	215 105	2 367	5 823	946 082	6 341
LONG-TERM	20 418	28 005	28 668	196 900	2 367	5 823	769 231	5 381
FULL FAITH AND CREDIT	5 353	15 300	10 762	138 760	1 587	3 888	227 431	2 980
UTILITY DEBT ONLY	-	-	846	-	-	1 280	59	-
NONGUARANTEED	15 065	12 705	17 906	58 140	780	1 935	541 800	2 401
UTILITY DEBT ONLY	15 065	7 430	10 248	38 731	-	1 935	170 239	53
SHORT-TERM	-	2 383	-	18 205	-	-	176 851	960
LONG-TERM DEBT ISSUED	-	-	439	17 441	600	-	13 722	165
LONG-TERM DEBT RETIRED	721	855	1 493	12 054	186	220	40 761	640
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	156	188	318	-	209	120	30 719	240

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	ILLINOIS--Con.							
	Decatur	East St. Louis	Evanston	Joliet	Oak Park	Peoria	Rockford	Rook Island
POPULATION: 1960	78 004	81 712	79 283	66 780	61 093	103 142	126 706	51 863
DATE OF END OF FISCAL YEAR	4/30	12/31	12/31	12/31	12/31	12/31	12/31	3/31
GENERAL REVENUE	4 742	6 903	7 636	6 097	6 589	10 623	10 680	5 894
INTERGOVERNMENTAL REVENUE	735	861	861	989	530	1 977	1 125	483
FROM STATE GOVERNMENT	703	861	811	642	530	989	1 059	379
FROM FEDERAL GOVERNMENT	5	-	-	85	-	300	-	90
FROM LOCAL GOVERNMENTS	27	-	50	262	-	688	66	15
GENERAL REVENUE FROM OWN SOURCES	4 007	6 042	6 775	5 108	6 059	8 646	9 555	5 410
TAXES	2 819	3 377	5 735	4 368	4 372	7 159	7 538	3 088
PROPERTY	1 297	1 586	3 086	2 618	2 312	4 806	4 203	2 250
GENERAL SALES AND GROSS RECEIPTS	1 279	697	906	1 130	928	1 843	2 023	562
SELECTIVE SALES AND GROSS RECEIPTS	24	621	1 068	105	767	158	199	11
OTHER	219	474	676	516	364	351	1 113	266
CURRENT CHARGES	325	2 518	559	318	1 342	481	744	1 997
MISCELLANEOUS	863	147	480	422	346	1 006	1 273	326
GENERAL EXPENDITURE: ALL FUNCTIONS	7 272	7 243	8 097	6 880	5 870	11 003	10 762	4 868
CAPITAL OUTLAY	3 264	1 360	1 196	2 710	1 189	3 211	2 663	544
OTHER	4 008	5 883	6 901	4 170	4 681	7 793	8 100	4 324
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HIGHWAYS	1 367	2 444	1 232	1 056	698	1 358	2 544	1 157
OTHER THAN CAPITAL OUTLAY	552	1 258	764	513	655	602	887	720
PUBLIC WELFARE	-	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	298	536	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	298	525	-
HEALTH	-	4	243	-	159	361	149	71
POLICE PROTECTION	853	929	1 429	824	847	1 679	1 587	628
FIRE PROTECTION	967	874	902	802	673	1 931	1 559	545
SEWERAGE	71	390	69	182	845	136	184	223
OTHER THAN CAPITAL OUTLAY	37	380	69	182	42	117	184	182
SANITATION OTHER THAN SEWERAGE	59	192	711	253	529	776	551	188
PARKS AND RECREATION	28	-	1 095	-	369	-	103	344
HOUSING AND URBAN RENEWAL	15	37	-	247	-	70	-	132
OTHER THAN CAPITAL OUTLAY	15	37	-	124	-	70	-	90
LIBRARIES	338	141	368	218	332	2 307	1 030	162
FINANCIAL ADMINISTRATION	130	148	162	109	178	173	28	130
GENERAL CONTROL	124	308	275	166	294	296	260	159
GENERAL PUBLIC BUILDINGS	28	64	151	2 099	76	273	124	77
OTHER THAN CAPITAL OUTLAY	25	60	141	123	75	262	82	77
INTEREST ON GENERAL DEBT	633	688	117	275	295	270	273	283
ALL OTHER	2 659	1 026	1 342	650	573	1 046	1 833	769
WATER SUPPLY REVENUE	1 310	-	2 125	1 633	1 148	-	1 776	711
WATER SUPPLY EXPENDITURE	965	-	753	1 578	904	-	1 233	546
CURRENT OPERATION	541	-	558	710	761	-	909	435
CAPITAL OUTLAY	367	-	24	617	111	-	223	34
INTEREST ON DEBT	57	-	171	252	31	-	102	77
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	2 323	3 306	5 188	2 882	3 121	5 319	5 563	2 518
GROSS DEBT OUTSTANDING	14 366	18 409	10 307	14 792	12 360	9 359	11 974	10 791
LONG-TERM	14 366	16 364	9 557	13 910	11 790	8 464	10 188	9 996
FULL FAITH AND CREDIT	6 781	3 795	2 855	55	3 375	4 135	5 285	2 101
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
NONGUARANTEED	7 585	12 569	6 702	13 855	8 415	4 329	4 903	7 895
UTILITY DEBT ONLY	2 185	-	6 215	6 914	920	-	2 409	2 146
SHORT-TERM	-	2 045	750	882	570	895	1 786	795
LONG-TERM DEBT ISSUED	-	498	34	1 000	7 500	-	-	592
LONG-TERM DEBT RETIRED	1 514	1 276	937	601	375	345	628	1 066
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	209	108	315	166	256	459	647	158

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	ILLINOIS--Con.				INDIANA			
	Skokie	Springfield	Hawkegan	East Chicago	Evansville	Fort Wayne	Cary	Hammond
POPULATION: 1960 *	59 364	83 271	55 719	57 669	141 543	161 776	178 320	111 698
DATE OF END OF FISCAL YEAR	4/30	2/28	4/30	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	6 059	8 733	5 459	8 776	13 752	16 388	16 595	12 139
INTERGOVERNMENTAL REVENUE	550	2 368	405	2 470	4 957	1 848	4 222	3 087
FROM STATE GOVERNMENT	546	1 037	405	809	2 015	1 848	2 498	1 556
FROM FEDERAL GOVERNMENT	-	683	-	1 661	2 934	-	1 704	1 474
FROM LOCAL GOVERNMENTS	4	648	-	-	8	-	20	57
GENERAL REVENUE FROM OWN SOURCES.	5 509	6 364	5 054	6 305	8 795	14 539	12 373	9 052
TAXES	4 516	4 373	4 036	5 564	6 273	10 413	10 562	8 153
PROPERTY	2 383	2 556	2 527	5 519	6 136	10 271	10 390	8 041
GENERAL SALES AND GROSS RECEIPTS	1 457	1 437	1 050	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	20	40	16	-	-	-	-	-
OTHER	656	340	444	45	137	142	172	112
CURRENT CHARGES	200	1 136	305	289	1 950	2 931	957	303
MISCELLANEOUS	793	855	712	452	572	1 196	854	596
GENERAL EXPENDITURE: ALL FUNCTIONS	6 178	9 788	5 430	8 239	13 684	15 550	16 124	12 395
CAPITAL OUTLAY	1 376	3 624	1 392	1 156	3 313	4 142	895	4 108
OTHER	4 802	6 164	4 038	7 083	10 371	11 409	15 229	8 286
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HIGHWAYS	1 067	1 726	1 818	715	1 781	1 926	2 387	1 827
OTHER THAN CAPITAL OUTLAY	404	688	860	527	1 635	685	2 320	1 009
PUBLIC WELFARE	-	-	-	-	11	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HEALTH	121	109	46	158	325	264	324	163
POLICE PROTECTION	1 220	1 013	978	1 122	1 831	2 488	2 446	1 687
FIRE PROTECTION	1 307	857	603	1 208	2 031	2 153	2 243	1 522
SEWERAGE	-	240	447	684	912	733	974	2 811
OTHER THAN CAPITAL OUTLAY	-	240	133	594	672	529	658	913
SANITATION OTHER THAN SEWERAGE	452	51	248	509	479	690	915	754
PARKS AND RECREATION	-	694	116	625	1 483	2 233	1 051	556
HOUSING AND URBAN RENEWAL	-	2 598	-	1 071	1 993	2 545	625	1 409
OTHER THAN CAPITAL OUTLAY	-	369	-	397	34	202	487	200
LIBRARIES	471	428	345	-	-	-	-	-
FINANCIAL ADMINISTRATION	128	151	30	79	176	88	113	61
GENERAL CONTROL	296	315	170	206	149	200	473	206
GENERAL PUBLIC BUILDINGS	174	312	95	138	129	-	181	59
OTHER THAN CAPITAL OUTLAY	80	288	95	97	127	-	168	57
INTEREST ON GENERAL DEBT	68	556	89	493	466	366	1 411	1 035
ALL OTHER	874	740	447	1 230	1 918	1 866	2 981	305
WATER SUPPLY REVENUE	1 991	1 869	1 100	1 339	1 890	3 254	-	1 546
WATER SUPPLY EXPENDITURE	1 787	1 870	992	1 298	2 181	2 752	-	1 173
CURRENT OPERATION	1 615	1 259	489	1 019	1 226	2 165	-	788
CAPITAL OUTLAY	130	565	210	-	848	497	-	338
INTEREST ON DEBT	42	46	292	279	107	90	-	47
OTHER UTILITY REVENUE	-	(E)10 582	-	-	-	(E) 5 683	-	-
OTHER UTILITY EXPENDITURE	-	22 125	-	-	-	4 437	-	-
CURRENT OPERATION	-	6 954	-	-	-	4 044	-	-
CAPITAL OUTLAY	-	14 114	-	-	-	392	-	-
INTEREST ON DEBT	-	1 057	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	3 198	6 820	2 645	4 696	6 547	11 492	9 560	5 498
GROSS DEBT OUTSTANDING	4 845	52 439	10 348	20 905	23 226	20 978	33 107	26 563
LONG-TERM	4 845	50 606	10 248	12 456	23 226	16 259	32 513	23 143
FULL FAITH AND CREDIT	1 335	1 951	1 235	5 296	9 182	4 715	27 342	20 424
UTILITY DEBT ONLY	590	-	-	-	5 801	-	-	-
NONGUARANTEED	3 510	48 655	9 013	7 160	14 044	11 544	5 171	2 719
UTILITY DEBT ONLY	1 250	38 185	7 930	7 160	-	5 870	-	1 945
SHORT-TERM	-	1 833	100	8 449	-	4 719	594	3 420
LONG-TERM DEBT ISSUED	677	1 250	469	-	3 020	3 000	1 017	-
LONG-TERM DEBT RETIRED	571	1 507	660	547	948	1 111	2 036	1 230
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	238	453	190	419	663	984	646	457

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	INDIANA--Con.				IOWA			
	Indianapolis	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	Des Moines
POPULATION: 1960	476 258	68 603	132 445	72 500	92 035	55 641	88 981	208 982
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	3/30	12/31
GENERAL REVENUE	53 106	4 994	12 142	6 232	12 940	5 540	10 039	22 982
INTERGOVERNMENTAL REVENUE	5 809	1 078	1 910	1 189	1 912	1 746	1 445	3 407
FROM STATE GOVERNMENT	5 669	963	1 453	1 018	1 162	673	1 179	2 539
FROM FEDERAL GOVERNMENT	91	-	456	170	721	1 027	141	649
FROM LOCAL GOVERNMENTS	49	115	-	-	29	47	125	219
GENERAL REVENUE FROM OWN SOURCES	47 297	3 917	10 232	5 043	11 027	3 794	8 594	19 575
TAXES	39 778	2 935	7 326	3 622	8 690	2 371	5 574	13 596
PROPERTY	39 228	2 899	7 223	3 588	8 428	2 246	5 272	12 668
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	550	35	104	34	262	51	302	457
CURRENT CHARGES	3 997	662	1 893	1 147	1 860	879	2 244	3 105
MISCELLANEOUS	3 522	321	1 013	274	478	544	776	2 874
GENERAL EXPENDITURE: ALL FUNCTIONS	58 960	6 476	13 325	5 627	16 865	4 797	9 337	31 139
CAPITAL OUTLAY	20 259	2 011	4 220	370	7 386	1 466	2 264	12 697
OTHER	38 701	4 465	9 105	5 257	9 479	3 331	7 073	18 443
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HIGHWAYS	7 883	1 207	1 795	655	2 622	684	2 373	10 739
OTHER THAN CAPITAL OUTLAY	4 851	747	1 398	623	1 547	412	1 399	3 186
PUBLIC WELFARE	-	-	-	16	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	69	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	69	-	-	-	-	-
HEALTH	79	45	-	-	163	37	98	646
POLICE PROTECTION	8 550	871	1 700	930	1 326	451	927	2 758
FIRE PROTECTION	7 081	1 030	2 282	1 015	1 085	490	1 047	2 960
SEWERAGE	7 136	1 970	988	615	3 127	1 023	532	3 057
OTHER THAN CAPITAL OUTLAY	2 561	659	502	615	459	213	286	936
SANITATION OTHER THAN SEWERAGE	2 730	330	344	206	691	237	617	1 296
PARKS AND RECREATION	5 064	277	1 137	313	157	699	775	1 691
HOUSING AND URBAN RENEWAL	453	-	757	406	3 393	65	-	1 366
OTHER THAN CAPITAL OUTLAY	250	-	102	168	469	65	-	377
LIBRARIES	-	-	-	-	361	134	976	833
FINANCIAL ADMINISTRATION	284	39	74	82	48	56	34	363
GENERAL CONTROL	294	110	258	113	679	192	338	922
GENERAL PUBLIC BUILDINGS	-	-	11	12	70	100	55	625
OTHER THAN CAPITAL OUTLAY	-	-	11	12	68	54	55	301
INTEREST ON GENERAL DEBT	3 974	148	507	519	463	154	435	879
ALL OTHER	15 432	449	3 403	746	1 682	474	1 130	3 005
WATER SUPPLY REVENUE	-	-	1 410	-	1 820	959	-	3 311
WATER SUPPLY EXPENDITURE	-	-	1 549	-	1 672	825	-	2 625
CURRENT OPERATION	-	-	988	-	842	667	-	2 087
CAPITAL OUTLAY	-	-	463	-	816	100	-	516
INTEREST ON DEBT	-	-	97	-	14	57	-	22
OTHER UTILITY REVENUE	-	-	-	(T) 201	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	257	-	-	-	-
CURRENT OPERATION	-	-	-	257	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	24 297	2 532	7 543	3 056	6 094	2 292	4 413	13 415
GROSS DEBT OUTSTANDING	138 445	7 298	19 675	16 744	25 741	6 948	11 841	43 010
LONG-TERM	138 220	7 298	17 391	13 609	18 004	6 749	11 841	34 311
FULL FAITH AND CREDIT	134 244	4 337	5 305	13 609	15 439	3 801	9 041	26 631
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
NONGUARANTEED	3 976	2 961	12 086	-	2 565	2 948	2 800	7 480
UTILITY DEBT ONLY	-	-	2 845	-	425	1 658	-	364
SHORT-TERM	225	-	2 284	3 135	7 737	199	-	8 699
LONG-TERM DEBT ISSUED	21 749	-	3 119	-	3 620	1 610	-	11 493
LONG-TERM DEBT RETIRED	5 707	154	1 636	289	1 496	636	840	1 969
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	3 009	221	562	483	785	257	259	1 047

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	IOWA--Con.			KANSAS			KENTUCKY	
	Dubuque	Sioux City	Waterloo	Kansas City	Topeka	Wichita	Covington	Lexington
POPULATION: 1960	56 606	89 159	71 755	121 901	119 484	254 698	60 376	62 810
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	5 913	9 610	10 206	16 843	13 527	29 329	5 085	12 969
INTERGOVERNMENTAL REVENUE	1 043	1 549	2 661	5 258	2 184	2 958	910	744
FROM STATE GOVERNMENT.	705	1 134	929	1 587	824	1 790	-	51
FROM FEDERAL GOVERNMENT.	338	356	1 661	3 030	1 195	384	910	627
FROM LOCAL GOVERNMENTS	-	59	72	64	165	784	-	66
GENERAL REVENUE FROM OWN SOURCES.	4 869	8 061	7 545	11 585	11 343	26 371	4 175	12 224
TAXES.	3 615	5 730	5 271	8 856	7 108	14 857	3 326	8 939
PROPERTY.	3 443	5 278	5 129	8 095	6 260	12 405	1 416	4 136
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	282	-	361	542	1 852	-	168
OTHER	172	170	142	399	306	600	1 911	4 635
CURRENT CHARGES.	680	1 660	1 365	1 447	2 489	5 224	649	2 057
MISCELLANEOUS.	574	671	910	1 282	1 745	6 290	200	1 229
GENERAL EXPENDITURE: ALL FUNCTIONS	4 854	8 854	13 361	19 001	14 770	34 752	5 121	13 081
CAPITAL OUTLAY.	1 003	1 524	7 183	8 355	5 860	16 526	1 105	3 866
OTHER	3 851	7 330	6 177	10 646	8 910	18 226	4 016	9 214
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	877	1 770	2 731	2 620	1 890	3 593	260	781
OTHER THAN CAPITAL OUTLAY.	518	981	742	807	1 224	1 265	219	589
PUBLIC WELFARE.	-	-	-	12	-	-	-	76
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	1 156	-	44	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	44	-
HEALTH.	77	242	115	193	556	994	34	128
POLICE PROTECTION	516	1 004	931	2 363	1 454	3 500	820	1 717
FIRE PROTECTION	708	983	933	2 532	1 287	2 972	857	1 632
SEWERAGE.	292	375	1 203	4 816	2 020	1 902	69	698
OTHER THAN CAPITAL OUTLAY.	288	337	294	527	487	826	69	391
SANITATION OTHER THAN SEWERAGE.	295	431	346	543	679	1 051	383	1 170
PARKS AND RECREATION.	356	834	1 017	782	1 003	5 746	147	562
HOUSING AND URBAN RENEWAL.	151	288	3 778	2 122	2 118	911	1 539	2 781
OTHER THAN CAPITAL OUTLAY.	151	131	375	413	139	314	588	677
LIBRARIES	164	340	275	-	-	1 046	45	139
FINANCIAL ADMINISTRATION.	92	133	46	109	174	366	128	294
GENERAL CONTROL	250	472	296	378	210	756	187	288
GENERAL PUBLIC BUILDINGS.	27	126	102	544	196	271	87	156
OTHER THAN CAPITAL OUTLAY.	27	125	63	313	151	250	87	150
INTEREST ON GENERAL DEBT.	188	601	377	815	1 239	1 786	243	1 172
ALL OTHER	861	1 255	1 209	1 171	787	9 857	280	1 488
WATER SUPPLY REVENUE	757	1 379	736	-	2 692	5 689	796	-
WATER SUPPLY EXPENDITURE	622	951	779	-	2 278	6 574	540	-
CURRENT OPERATION	525	742	478	-	1 521	1 531	480	-
CAPITAL OUTLAY.	60	180	301	-	551	1 163	50	-
INTEREST ON DEBT.	37	29	-	-	206	3 880	9	-
OTHER UTILITY REVENUE	-	-	-	-	(T) 198	(T) 513	-	-
OTHER UTILITY EXPENDITURE.	-	-	(T) 246	-	(T) 198	665	-	-
CURRENT OPERATION	-	-	-	-	-	665	-	-
CAPITAL OUTLAY.	-	-	246	-	198	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 819	5 026	4 017	7 200	6 041	13 380	2 778	5 605
GROSS DEBT OUTSTANDING	8 336	19 414	15 377	28 399	53 198	174 722	12 247	38 354
LONG-TERM	6 980	17 785	11 802	19 447	45 733	160 990	9 950	26 092
FULL FAITH AND CREDIT.	3 187	11 263	10 338	11 825	20 083	44 470	398	20
UTILITY DEBT ONLY	-	-	-	-	-	142	30	-
NONGUARANTEED.	3 793	6 522	1 464	7 622	25 650	116 520	9 552	26 072
UTILITY DEBT ONLY	1 235	772	-	-	4 740	98 635	1 461	-
SHORT-TERM.	1 356	1 629	3 575	8 952	7 465	13 731	2 297	12 262
LONG-TERM DEBT ISSUED.	1 308	615	4 905	4 582	12 870	12 945	1 220	4 775
LONG-TERM DEBT RETIRED	501	740	813	1 422	2 672	8 976	335	843
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	281	404	116	331	261	1 121	369	483

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	KENTUCKY-- Con.		LOUISIANA				MAINE	MARYLAND
	Louisville	Baton Rouge	Lake Charles	Monroe ¹	New Orleans	Shreveport	Portland	Baltimore
POPULATION: 1960	390 639	230 058	63 392	52 219	627 525	164 372	72 566	939 024
DATE OF END OF FISCAL YEAR	6/30	12/31	9/30	4/29	12/31	12/31	12/31	12/31
GENERAL REVENUE	89 133	27 900	6 504	5 656	92 798	13 705	18 073	430 895
INTERGOVERNMENTAL REVENUE	24 801	4 516	4	811	14 732	1 188	3 373	218 376
FROM STATE GOVERNMENT	4 332	4 314	4	601	12 101	1 047	2 608	206 127
FROM FEDERAL GOVERNMENT	18 801	-	-	203	2 127	40	764	10 538
FROM LOCAL GOVERNMENTS	1 668	202	-	7	504	101	-	1 711
GENERAL REVENUE FROM OWN SOURCES	64 332	23 384	6 500	4 845	78 066	12 517	14 701	212 519
TAXES	31 248	19 433	4 847	2 581	50 058	9 350	13 251	176 886
PROPERTY	12 778	8 398	2 968	2 182	22 986	6 817	13 069	131 362
GENERAL SALES AND GROSS RECEIPTS	-	8 378	1 273	-	15 733	782	-	-
SELECTIVE SALES AND GROSS RECEIPTS	967	691	156	-	6 092	648	-	8 572
OTHER	17 503	1 966	450	399	5 247	1 103	181	36 952
CURRENT CHARGES	21 202	1 506	83	652	19 031	1 570	1 017	24 984
MISCELLANEOUS	11 882	2 445	1 571	1 612	8 977	1 598	432	10 649
GENERAL EXPENDITURE: ALL FUNCTIONS	81 832	35 467	3 526	12 372	106 825	11 570	18 558	416 291
CAPITAL OUTLAY	24 430	15 806	135	7 677	32 265	1 054	3 741	58 379
OTHER	57 402	19 660	3 391	4 696	74 560	10 516	14 817	357 912
EDUCATION	27 496	-	176	3 293	1 902	-	6 814	135 448
OTHER THAN CAPITAL OUTLAY	21 196	-	176	-	1 633	-	6 502	122 197
HIGHWAYS	2 462	7 634	373	496	11 179	1 594	1 707	28 793
OTHER THAN CAPITAL OUTLAY	1 059	1 826	306	284	4 735	1 157	980	9 464
PUBLIC WELFARE	-	17	-	3	744	-	361	68 754
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	52 660
HOSPITALS	3 249	-	-	-	-	-	833	19 415
OTHER THAN CAPITAL OUTLAY	3 180	-	-	-	-	-	833	17 024
HEALTH	570	459	-	-	1 696	-	245	10 362
FIRE PROTECTION	7 080	5 584	375	489	14 952	2 249	1 027	37 658
SEWERAGE	4 102	2 615	558	926	8 087	1 769	1 432	20 552
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
SANITATION OTHER THAN SEWERAGE	5 320	8 685	328	842	18 656	308	253	4 831
PARKS AND RECREATION	1 925	1 193	310	209	5 841	92	81	3 698
HOUSING AND URBAN RENEWAL	2 196	1 831	297	837	6 322	1 530	330	9 253
OTHER THAN CAPITAL OUTLAY	4 392	850	204	259	6 739	656	862	12 432
INTEREST ON GENERAL DEBT	10 548	-	-	-	96	19	664	10 263
OTHER THAN CAPITAL OUTLAY	3 338	-	-	-	96	19	215	3 754
LIBRARIES	3 334	553	95	-	1 347	440	171	5 705
FINANCIAL ADMINISTRATION	987	579	94	59	2 318	199	187	5 747
GENERAL CONTROL	1 193	1 622	175	300	5 642	367	310	7 933
GENERAL PUBLIC BUILDINGS	364	398	5	3 277	1 871	244	208	1 305
OTHER THAN CAPITAL OUTLAY	329	244	5	20	1 863	89	170	991
INTEREST ON GENERAL DEBT	5 610	1 928	571	1 028	6 004	916	372	9 241
ALL OTHER	2 929	2 713	275	563	19 270	1 279	2 781	28 599
WATER SUPPLY REVENUE	8 084	-	-	774	6 689	2 876	-	13 751
WATER SUPPLY EXPENDITURE	13 390	-	-	783	6 410	4 200	-	11 449
CURRENT OPERATION	5 832	-	-	370	4 782	1 451	-	6 473
CAPITAL OUTLAY	6 781	-	-	413	1 299	2 439	-	2 212
INTEREST ON DEBT	777	-	-	-	329	310	-	2 764
OTHER UTILITY REVENUE	-	-	(T) 57	(T) 4 784	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	59	3 263	-	-	-	-
CURRENT OPERATION	-	-	59	1 436	-	-	-	-
CAPITAL OUTLAY	-	-	-	965	-	-	-	-
INTEREST ON DEBT	-	-	-	862	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	34 168	11 542	1 775	4 179	53 487	7 925	11 019	249 045
GROSS DEBT OUTSTANDING	206 417	64 931	17 690	73 947	210 765	36 366	13 744	438 537
LONG-TERM	155 293	62 099	17 690	73 947	210 765	36 366	12 435	438 537
FULL FAITH AND CREDIT	62 859	59 732	17 690	27 619	172 769	25 180	12 435	432 753
UTILITY DEBT ONLY	-	-	-	-	-	1 465	-	102 847
NONGUARANTEED	92 434	2 367	-	46 328	37 996	11 186	-	5 784
UTILITY DEBT ONLY	23 270	-	-	46 321	9 074	9 809	-	-
SHORT-TERM	51 124	2 832	-	-	-	-	1 309	-
LONG-TERM DEBT ISSUED	8 000	22 001	-	7 500	36 415	4 284	2 480	27 750
LONG-TERM DEBT RETIRED	4 891	2 520	1 007	1 651	6 301	2 378	868	23 530
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 530	740	105	29	3 293	555	-	14 975

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¹Data are for fiscal 1967.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS							
	Boston	Brockton	Brookline town	Cambridge	Chicopee	Fall River	Holyoke	Lawrence
POPULATION: 1960	697 197	72 813	54 044	107 716	61 553	99 942	52 689	70 933
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	363 871	28 428	24 467	40 941	13 850	28 292	16 898	21 830
INTERGOVERNMENTAL REVENUE	149 475	10 552	7 109	11 543	5 730	13 323	6 896	9 476
FROM STATE GOVERNMENT	128 567	9 514	6 242	11 543	5 519	13 212	6 116	8 170
FROM FEDERAL GOVERNMENT	18 685	1 014	838	-	205	91	678	1 283
FROM LOCAL GOVERNMENTS	2 223	23	29	-	6	20	102	23
GENERAL REVENUE FROM OWN SOURCES	214 396	17 877	17 358	29 398	8 120	14 969	10 002	12 354
TAXES	179 341	16 674	16 253	25 394	7 372	13 664	8 912	10 948
PROPERTY	176 745	16 591	16 188	25 104	7 307	13 530	8 829	10 838
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	2 596	83	65	290	65	135	83	110
CURRENT CHARGES	24 570	803	789	2 589	655	758	828	1 106
MISCELLANEOUS	10 485	400	316	1 416	93	546	263	300
GENERAL EXPENDITURE, ALL FUNCTIONS	385 086	28 011	24 956	42 367	14 872	29 019	15 845	22 542
CAPITAL OUTLAY	48 006	4 567	3 045	5 109	2 065	1 024	996	3 229
OTHER	337 080	23 444	21 910	37 258	12 806	27 995	14 849	19 272
EDUCATION	69 612	11 066	8 051	8 504	7 688	7 466	5 207	4 798
OTHER THAN CAPITAL OUTLAY	65 065	9 406	6 855	8 443	5 963	7 268	4 642	4 207
HIGHWAYS	11 325	1 028	1 695	1 911	683	1 103	656	1 284
OTHER THAN CAPITAL OUTLAY	6 924	729	1 295	1 515	517	950	399	876
PUBLIC WELFARE	88 304	5 704	2 564	8 379	2 564	9 832	3 730	6 104
CASH ASSISTANCE PAYMENTS	51 344	2 901	1 008	3 652	1 029	5 837	1 633	2 907
HOSPITALS	32 641	351	29	7 735	-	956	23	554
OTHER THAN CAPITAL OUTLAY	30 100	351	29	3 740	-	951	23	552
HEALTH	2 126	164	368	551	110	421	168	422
POLICE PROTECTION	25 218	1 831	1 631	2 589	749	1 804	1 007	1 119
FIRE PROTECTION	17 344	1 485	2 041	2 779	978	1 993	1 351	1 847
SEWERAGE	3 393	2 211	224	259	-	773	52	42
OTHER THAN CAPITAL OUTLAY	1 942	495	145	226	-	272	45	42
SANITATION OTHER THAN SEWERAGE	6 943	580	646	2 082	437	606	669	635
PARKS AND RECREATION	7 901	466	1 649	876	251	516	288	358
HOUSING AND URBAN RENEWAL	39 663	373	996	-	-	65	47	2 361
OTHER THAN CAPITAL OUTLAY	17 109	191	96	-	-	65	47	624
LIBRARIES	5 991	232	614	890	135	186	200	173
FINANCIAL ADMINISTRATION	3 033	284	291	552	230	258	197	283
GENERAL CONTROL	8 467	189	326	515	235	225	304	337
GENERAL PUBLIC BUILDINGS	8 714	190	159	174	92	88	363	397
OTHER THAN CAPITAL OUTLAY	2 750	190	93	86	92	72	278	377
INTEREST ON GENERAL DEBT	10 321	826	312	412	240	225	298	328
ALL OTHER	44 090	1 031	3 359	4 158	470	2 502	1 295	1 461
WATER SUPPLY REVENUE	9 111	494	666	1 687	810	740	982	771
WATER SUPPLY EXPENDITURE	5 082	1 646	644	1 204	623	743	798	782
CURRENT OPERATION	3 788	626	349	1 202	528	676	684	702
CAPITAL OUTLAY	1 294	886	295	-	77	52	8	54
INTEREST ON DEBT	-	135	-	2	19	15	106	26
OTHER UTILITY REVENUE	-	-	-	-	(P) 4 247	-	(I) 5 742	-
OTHER UTILITY EXPENDITURE	-	-	-	-	4 035	-	5 513	-
CURRENT OPERATION	-	-	-	-	3 269	-	4 391	-
CAPITAL OUTLAY	-	-	-	-	764	-	1 036	-
INTEREST ON DEBT	-	-	-	-	3	-	85	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	165 977	12 233	12 236	19 644	8 094	12 861	10 451	10 040
GROSS DEBT OUTSTANDING	267 337	30 333	9 010	12 686	8 727	9 561	15 548	12 545
LONG-TERM	186 692	28 985	7 616	12 686	8 727	9 561	15 548	7 883
FULL FAITH AND CREDIT	174 571	28 985	7 616	12 686	8 727	9 561	15 548	7 162
UTILITY DEBT ONLY	665	9 905	-	160	902	400	6 666	-
NONGUARANTEED	12 121	-	-	-	-	-	-	721
UTILITY DEBT ONLY	-	-	-	-	-	-	-	721
SHORT-TERM	80 645	1 348	1 394	-	-	-	-	4 662
LONG-TERM DEBT ISSUED	37 200	7 050	675	3 000	2 500	5 300	125	2 570
LONG-TERM DEBT RETIRED	14 642	2 407	812	801	850	504	1 532	861
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	11 423	335	634	1 054	353	661	418	526

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.							
	Lowell	Lynn	Malden	Medford	New Bedford	Newton	Pittsfield	Quincy
POPULATION: 1960	92 107	94 478	57 676	64 971	102 477	92 384	57 879	87 409
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	29 521	31 210	18 182	18 369	31 374	37 077	20 417	36 055
INTERGOVERNMENTAL REVENUE	13 038	13 645	6 251	6 081	15 694	8 341	7 173	9 655
FROM STATE GOVERNMENT.	12 941	12 827	4 583	5 723	15 445	8 301	6 416	8 218
FROM FEDERAL GOVERNMENT	97	728	1 668	308	186	-	632	1 437
FROM LOCAL GOVERNMENTS	-	90	-	50	63	40	125	-
GENERAL REVENUE FROM OWN SOURCES.	16 483	17 566	11 931	12 287	15 680	28 735	13 245	26 400
TAXES.	15 779	16 129	10 687	11 668	14 517	26 295	12 176	18 451
PROPERTY.	15 600	15 972	10 582	11 616	14 361	26 207	12 063	18 327
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	179	157	105	52	156	88	112	124
CURRENT CHARGES.	586	1 202	624	412	840	1 154	562	7 510
INCORPORATED.	118	234	620	207	323	1 286	566	439
GENERAL EXPENDITURE: ALL FUNCTIONS	28 720	32 331	17 967	18 370	29 135	36 113	21 099	37 361
CAPITAL OUTLAY.	1 349	1 687	1 179	2 041	1 277	2 488	3 079	3 545
OTHER	27 371	30 644	16 788	16 370	27 858	33 625	18 019	33 816
EDUCATION	8 657	9 680	5 130	7 586	8 875	18 025	8 257	13 086
OTHER THAN CAPITAL OUTLAY.	8 286	9 578	5 108	6 157	8 587	16 494	7 554	10 914
HIGHWAYS.	1 466	1 481	1 004	981	1 567	3 709	818	1 651
OTHER THAN CAPITAL OUTLAY.	1 354	1 078	944	564	1 080	3 174	656	1 320
PUBLIC WELFARE.	9 527	9 159	3 894	3 293	10 664	1 958	4 086	4 516
CASH ASSISTANCE PAYMENTS	5 302	4 832	1 803	1 440	6 719	620	2 227	2 693
HOSPITALS	13	-	10	12	-	27	-	6 547
OTHER THAN CAPITAL OUTLAY.	13	-	10	12	-	27	-	6 455
HEALTH.	321	650	121	75	181	340	282	283
POLICE PROTECTION	1 580	1 688	1 065	1 030	1 786	1 821	767	1 901
FIRE PROTECTION	1 907	2 187	1 368	1 363	1 955	2 125	1 189	2 021
SEWERAGE.	432	369	349	83	340	474	765	674
OTHER THAN CAPITAL OUTLAY.	-	369	321	83	98	433	196	546
SANITATION OTHER THAN SEWERAGE.	648	818	356	536	702	1 295	367	498
PARKS AND RECREATION.	336	756	377	404	373	1 024	410	842
HOUSING AND URBAN RENEWAL	353	1 460	1 218	10	308	-	1 204	-
OTHER THAN CAPITAL OUTLAY.	14	376	340	-	308	-	10	-
LIBRARIES	180	374	-	287	255	518	180	514
FINANCIAL ADMINISTRATION.	287	273	179	241	274	349	176	407
GENERAL CONTROL	355	251	349	247	296	425	217	238
GENERAL PUBLIC BUILDINGS.	727	238	223	87	305	201	685	161
OTHER THAN CAPITAL OUTLAY.	727	238	211	87	305	200	312	161
INTEREST ON GENERAL DEBT.	595	512	401	158	472	628	644	607
ALL OTHER	1 339	2 435	1 921	1 977	783	3 194	1 053	3 415
WATER SUPPLY REVENUE	878	1 498	525	640	1 066	1 069	637	1 041
WATER SUPPLY EXPENDITURE	753	1 044	263	371	1 108	491	350	534
CURRENT OPERATION	625	642	197	314	548	434	264	510
CAPITAL OUTLAY.	58	400	59	57	505	57	45	23
INTEREST ON DEBT.	69	2	7	-	55	-	41	1
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	13 169	14 730	8 357	9 752	14 621	22 111	10 011	20 072
GROSS DEBT OUTSTANDING	16 916	14 667	11 085	2 667	13 428	16 969	19 175	15 710
LONG-TERM	13 775	9 516	7 487	2 367	11 578	16 969	17 975	15 710
FULL FAITH AND CREDIT.	13 775	9 516	7 487	2 367	11 578	16 969	17 975	15 710
UTILITY DEBT ONLY	1 962	1 060	180	-	1 430	-	1 350	10
NONGUARANTEED.	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
SHORT-TERM.	3 141	5 151	3 598	300	1 850	-	1 200	-
LONG-TERM DEBT ISSUED.	1 725	2 825	432	-	1 260	2 800	275	3 800
LONG-TERM DEBT RETIRED	1 333	1 502	890	337	1 547	1 687	1 530	1 328
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	633	816	297	427	661	663	214	601

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows. Electric power (F); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.				MICHIGAN			
	Somerville	Springfield	Waltham	Worcester	Ann Arbor	Bay City	Dearborn	Detroit
POPULATION: 1960	94 697	174 463	55 413	186 587	67 340	53 604	112 007	1 670 144
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
GENERAL REVENUE.	27 297	59 453	18 274	75 423	10 844	5 611	22 671	312 839
INTERGOVERNMENTAL REVENUE	10 428	24 955	4 708	26 198	2 411	1 423	2 841	87 915
FROM STATE GOVERNMENT.	10 251	22 860	4 618	25 351	2 068	1 334	2 776	43 245
FROM FEDERAL GOVERNMENT.	151	1 686	54	749	344	88	48	27 979
FROM LOCAL GOVERNMENTS	26	409	36	99	-	-	17	16 691
GENERAL REVENUE FROM OWN SOURCES.	16 869	34 498	13 566	49 225	8 433	4 188	19 830	224 924
TAXES.	16 257	30 558	12 785	39 381	4 450	3 197	15 386	165 600
PROPERTY.	16 121	30 204	12 732	39 024	4 232	3 162	15 110	114 723
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	135	354	53	356	218	35	276	50 877
CURRENT CHARGES.	532	2 268	472	8 016	2 291	715	1 878	40 731
MISCELLANEOUS.	80	1 672	309	1 829	1 691	277	2 566	18 593
GENERAL EXPENDITURE: ALL FUNCTIONS	26 485	56 170	17 359	69 816	12 791	5 275	23 066	284 997
CAPITAL OUTLAY.	338	7 098	1 050	6 474	5 127	668	8 499	43 524
OTHER	26 146	49 073	16 309	63 342	7 664	4 607	14 566	241 473
EDUCATION	7 964	15 846	6 999	21 918	-	-	-	4 897
OTHER THAN CAPITAL OUTLAY.	7 847	15 211	6 450	19 465	-	-	-	4 897
HIGHWAYS.	876	3 428	872	3 010	4 558	673	3 205	16 766
OTHER THAN CAPITAL OUTLAY.	698	1 968	642	2 649	890	440	1 866	12 322
PUBLIC WELFARE.	6 830	11 947	2 231	15 145	-	-	-	3 942
CASH ASSISTANCE PAYMENTS	3 384	6 777	849	6 954	-	-	-	-
HOSPITALS	37	2 146	11	6 520	-	-	-	21 129
OTHER THAN CAPITAL OUTLAY.	37	2 130	11	6 487	-	-	-	20 948
HEALTH.	185	562	102	709	114	-	182	6 641
POLICE PROTECTION	1 389	3 260	981	3 479	1 376	862	1 934	47 904
FIRE PROTECTION	1 864	3 767	1 237	3 779	977	1 008	1 213	19 568
SEWERAGE.	294	1 016	481	1 328	737	471	975	16 540
OTHER THAN CAPITAL OUTLAY.	294	459	337	622	465	460	603	5 689
SANITATION OTHER THAN SEWERAGE.	921	1 100	682	434	579	233	981	18 605
PARKS AND RECREATION.	513	1 483	547	1 182	1 882	249	2 609	23 310
HOUSING AND URBAN RENEWAL	80	3 653	-	675	-	128	3 419	21 180
OTHER THAN CAPITAL OUTLAY.	80	413	-	290	-	128	146	6 812
LIBRARIES	329	1 216	214	891	-	183	2 687	6 132
FINANCIAL ADMINISTRATION.	309	706	242	544	308	145	531	6 695
GENERAL CONTROL	343	688	230	948	494	170	538	5 649
GENERAL PUBLIC BUILDINGS.	290	887	213	146	133	52	1 388	6 898
OTHER THAN CAPITAL OUTLAY.	290	854	208	120	133	51	950	4 042
INTEREST ON GENERAL DEBT.	382	1 217	355	1 552	350	82	377	13 794
ALL OTHER	3 881	3 249	1 963	7 555	1 283	1 020	3 027	45 347
WATER SUPPLY REVENUE	812	2 916	935	2 776	1 162	1 100	1 785	31 399
WATER SUPPLY EXPENDITURE	320	6 203	462	2 478	2 085	968	1 873	39 993
CURRENT OPERATION	320	1 456	357	1 269	786	689	1 656	12 566
CAPITAL OUTLAY.	-	4 497	100	1 114	1 136	206	172	23 382
INTEREST ON DEBT.	-	249	5	104	164	72	46	4 045
OTHER UTILITY REVENUE	-	-	-	-	-	(E) 2 149	-	(T) 33 906
OTHER UTILITY EXPENDITURE	-	-	-	-	-	2 018	-	31 815
CURRENT OPERATION	-	-	-	-	-	1 641	-	27 210
CAPITAL OUTLAY.	-	-	-	-	-	377	-	4 269
INTEREST ON DEBT.	-	-	-	-	-	-	-	306
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	13 420	30 369	10 378	36 904	5 171	3 848	10 139	203 463
GROSS DEBT OUTSTANDING	6 691	45 321	9 652	45 418	25 794	6 361	13 202	607 883
LONG-TERM	3 691	37 465	9 467	37 500	25 794	6 361	10 017	543 759
FULL FAITH AND CREDIT.	3 691	37 465	9 467	34 760	14 408	3 820	8 800	326 098
UTILITY DEBT ONLY	10	10 801	108	-	295	670	-	26 390
NONGUARANTEED.	-	-	-	2 740	11 385	2 541	1 217	217 661
UTILITY DEBT ONLY	-	-	-	2 740	4 630	2 096	1 217	137 160
SHORT-TERM.	3 000	7 856	185	7 918	-	-	3 185	64 124
LONG-TERM DEBT ISSUED.	-	4 300	-	-	7 282	210	-	74 107
LONG-TERM DEBT RETIRED	809	3 656	1 280	3 988	571	475	543	28 719
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	432	1 523	335	1 701	543	320	1 744	41 627

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	MICHIGAN--Con.							
	Flint	Grand Rapids	Jackson	Kalamazoo	Lansing	Lincoln Park	Livonia	Pontiac
POPULATION: 1960	196 940	177 313	50 720	82 089	107 807	53 933	66 702	82 233
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	12/31	6/30	6/30	11/30	12/31
GENERAL REVENUE.	44 777	27 290	6 729	11 275	20 494	6 027	9 087	22 471
INTERGOVERNMENTAL REVENUE	5 830	5 506	2 140	2 730	3 613	2 448	1 881	3 698
FROM STATE GOVERNMENT	4 703	4 961	1 407	1 811	3 108	1 172	1 876	1 865
FROM FEDERAL GOVERNMENT	1 026	489	452	918	505	1 276	-	1 812
FROM LOCAL GOVERNMENTS	101	56	281	-	-	-	5	21
GENERAL REVENUE FROM OWN SOURCES	38 946	21 784	4 590	8 546	16 881	3 579	7 206	18 773
TAXES	16 681	13 082	2 859	5 317	8 243	2 492	4 896	6 053
PROPERTY	7 645	8 526	2 728	5 157	8 102	2 429	4 557	5 909
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	9 036	4 556	131	160	141	62	340	144
CURRENT CHARGES.	17 952	5 031	1 222	1 567	5 494	408	1 613	11 948
MISCELLANEOUS.	4 314	3 671	509	1 661	3 144	680	697	773
GENERAL EXPENDITURE: ALL FUNCTIONS	43 257	28 752	6 428	10 412	20 970	5 311	16 835	22 009
CAPITAL OUTLAY.	8 869	11 014	1 278	3 678	5 736	1 889	8 161	3 347
OTHER	34 388	17 738	5 149	6 734	15 234	3 423	8 674	18 662
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	3 961	4 508	1 414	2 072	2 954	1 001	2 164	1 468
OTHER THAN CAPITAL OUTLAY.	2 674	2 080	958	648	1 380	460	715	1 393
PUBLIC WELFARE.	1	-	-	-	-	6	45	17
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	15 109	-	112	22	-	41	-	10 397
OTHER THAN CAPITAL OUTLAY.	14 769	-	112	22	-	41	-	9 744
HEALTH.	565	676	23	25	3	3	-	70
POLICE PROTECTION	4 376	2 921	934	1 389	2 173	705	1 246	1 569
FIRE PROTECTION	3 127	3 010	820	1 228	2 441	324	1 006	1 352
SEWERAGE.	1 770	2 659	506	2 150	1 804	266	770	2 720
OTHER THAN CAPITAL OUTLAY.	1 352	802	402	416	748	266	530	621
SANITATION OTHER THAN SEWERAGE.	1 220	732	76	248	416	239	490	574
PARKS AND RECREATION.	2 153	2 036	193	854	2 480	199	1 606	413
HOUSING AND URBAN RENEWAL	4 676	1 056	942	32	1 052	1 435	87	390
OTHER THAN CAPITAL OUTLAY.	750	125	275	32	121	123	10	325
LIBRARIES	-	1 938	146	-	-	50	251	191
FINANCIAL ADMINISTRATION.	912	799	180	262	573	130	222	295
GENERAL CONTROL	699	820	208	396	628	177	547	472
GENERAL PUBLIC BUILDINGS.	346	4 288	35	285	281	42	5	222
OTHER THAN CAPITAL OUTLAY.	333	296	35	61	224	27	-	210
INTEREST ON GENERAL DEBT.	1 150	1 054	152	562	1 031	187	518	407
ALL OTHER	3 192	2 255	687	886	5 134	507	7 878	1 452
WATER SUPPLY REVENUE	4 631	3 050	636	1 257	2 115	608	1 636	2 323
WATER SUPPLY EXPENDITURE	5 173	3 563	681	1 620	3 634	527	1 660	1 965
CURRENT OPERATION	2 602	2 215	568	613	1 450	479	1 364	1 680
CAPITAL OUTLAY.	2 329	968	107	985	2 160	48	156	157
INTEREST ON DEBT.	243	379	6	22	24	-	140	129
OTHER UTILITY REVENUE	-	-	(T) 174	(T) 365	(E) 19 620	-	-	-
OTHER UTILITY EXPENDITURE	-	-	155	1 772	21 293	-	-	-
CURRENT OPERATION	-	-	155	422	10 971	-	-	-
CAPITAL OUTLAY.	-	-	-	1 350	10 289	-	-	-
INTEREST ON DEBT.	-	-	-	-	33	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	24 818	13 229	3 497	5 851	15 988	1 690	4 158	12 737
GROSS DEBT OUTSTANDING	48 441	44 824	8 206	15 883	25 499	5 866	45 266	12 456
LONG-TERM	45 117	42 567	3 889	15 648	21 924	4 731	45 172	7 523
FULL FAITH AND CREDIT.	34 227	11 427	2 400	14 355	17 300	2 868	8 207	-
UTILITY DEBT ONLY	-	2 090	-	-	2 000	5	-	-
NONGUARANTEED.	10 890	31 140	1 489	1 293	4 624	1 863	36 965	7 523
UTILITY DEBT ONLY	7 645	12 710	59	590	684	-	3 900	3 610
SHORT-TERM.	3 324	2 257	4 317	235	3 575	1 135	94	4 933
LONG-TERM DEBT ISSUED.	3 565	7 960	-	2 805	-	1 705	37 745	1 800
LONG-TERM DEBT RETIRED	2 101	2 468	230	1 145	1 325	260	210	500
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 182	920	462	443	925	165	252	795

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	MICHIGAN—Con.					MINNESOTA		
	Roseville	Royal Oak	Saginaw	St. Clair Shores	Warren	Bloomington	Duluth	Minneapolis
POPULATION: 1960	50 195	80 612	98 265	76 657	89 246	50 498	106 884	482 872
DATE OF END OF FISCAL YEAR	6/30	5/31	6/30	6/30	6/30	12/31	12/31	12/31
GENERAL REVENUE								
INTERGOVERNMENTAL REVENUE	5 164	6 631	14 194	5 004	15 739	7 911	11 162	59 484
FROM STATE GOVERNMENT	1 190	1 716	3 417	1 684	2 073	666	2 907	10 145
FROM FEDERAL GOVERNMENT	1 124	1 716	2 435	1 684	-	666	2 005	5 915
FROM LOCAL GOVERNMENTS	66	-	714	-	115	-	65	2 023
GENERAL REVENUE FROM OWN SOURCES	3 973	4 915	10 777	3 320	13 551	7 245	8 256	49 339
TAXES	2 779	3 873	6 693	2 921	9 728	2 137	4 858	33 570
PROPERTY	2 656	3 778	3 238	2 756	9 432	1 744	4 567	30 504
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	122	95	3 455	165	296	392	291	1 135
CURRENT CHARGES	36	520	1 907	76	1 532	551	2 119	1 931
MISCELLANEOUS	1 158	522	2 177	323	2 291	4 558	1 279	6 132
GENERAL EXPENDITURE: ALL FUNCTIONS	5 311	6 786	12 003	6 122	16 416	5 991	10 493	69 638
CAPITAL OUTLAY	1 887	685	2 726	1 504	3 773	2 333	2 582	21 542
OTHER	3 424	6 101	9 277	4 619	12 643	3 658	7 911	48 096
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	-
HIGHWAYS	1 969	1 070	1 294	1 819	2 617	1 575	2 497	15 452
OTHER THAN CAPITAL OUTLAY	477	461	416	485	1 439	592	693	5 759
PUBLIC WELFARE	-	-	2	19	-	17	-	2 647
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	1 003	40
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	999	40
HEALTH	9	-	288	3	-	47	-	1 891
POLICE PROTECTION	758	1 167	1 798	979	2 781	498	1 159	6 949
FIRE PROTECTION	395	888	1 331	621	1 906	109	1 175	5 236
SEWERAGE	236	332	1 020	130	2 903	1 344	1 077	13 569
OTHER THAN CAPITAL OUTLAY	-	313	667	130	944	250	587	4 933
SANITATION OTHER THAN SEWERAGE	250	779	479	368	693	33	122	2 044
PARKS AND RECREATION	206	306	919	321	884	479	456	8 279
HOUSING AND URBAN RENEWAL	-	-	1 374	59	222	-	-	44
OTHER THAN CAPITAL OUTLAY	-	-	231	59	222	-	-	44
LIBRARIES	77	277	-	161	364	22	309	3 118
FINANCIAL ADMINISTRATION	139	181	329	222	510	168	241	1 101
GENERAL CONTROL	403	246	510	129	604	211	474	1 195
GENERAL PUBLIC BUILDINGS	45	88	134	107	173	17	156	1 031
OTHER THAN CAPITAL OUTLAY	45	88	107	107	160	2	156	834
INTEREST ON GENERAL DEBT	109	108	780	186	594	942	219	2 324
ALL OTHER	715	1 342	1 728	1 017	2 166	530	1 603	4 718
WATER SUPPLY REVENUE	929	1 079	2 413	870	2 494	997	1 129	5 327
WATER SUPPLY EXPENDITURE	634	1 106	5 136	771	2 746	2 406	1 322	4 316
CURRENT OPERATION	602	983	1 031	752	2 019	540	798	2 497
CAPITAL OUTLAY	-	121	3 433	-	623	1 716	492	1 738
INTEREST ON DEBT	33	2	671	19	104	149	32	81
OTHER UTILITY REVENUE	-	-	-	-	-	-	(G) 5 261	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	4 722	-
CURRENT OPERATION	-	-	-	-	-	-	4 287	-
CAPITAL OUTLAY	-	-	-	-	-	-	368	-
INTEREST ON DEBT	-	-	-	-	-	-	67	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	2 174	4 237	691	2 728	7 206	1 922	6 795	36 613
GROSS DEBT OUTSTANDING	5 402	3 831	47 854	6 918	18 675	30 256	11 765	75 603
LONG-TERM	5 402	3 431	45 069	6 098	18 675	30 256	11 590	75 603
FULL FAITH AND CREDIT	1 693	2 861	26 896	4 335	13 009	3 550	10 825	72 386
UTILITY DEBT ONLY	-	-	15 100	510	-	1 485	4 775	3 511
NONGUARANTEED	3 709	570	18 173	1 763	5 666	26 706	765	3 217
UTILITY DEBT ONLY	994	100	4 941	-	2 739	1 850	325	-
SHORT-TERM	-	400	2 785	820	-	-	175	-
LONG-TERM DEBT ISSUED	1 475	388	5 035	1 350	-	3 500	-	13 570
LONG-TERM DEBT RETIRED	309	443	1 419	482	1 021	1 889	1 305	6 930
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	440	344	112	200	-	590	8 361

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued

(Dollar amounts in thousands)

Item	MINNESOTA-- Con.	MISSISSIPPI		MISSOURI				
	St. Paul	Jackson	Independence	Kansas City	St. Joseph	St. Louis	Springfield	University City
POPULATION: 1960	313 411	144 422	62 328	475 539	79 673	750 026	95 865	51 249
DATE OF END OF FISCAL YEAR	12/31	9/30	3/31	4/30	4/30	3/31	6/30	6/30
GENERAL REVENUE.	47 129	18 615	4 813	79 523	5 895	124 628	9 501	3 588
INTERGOVERNMENTAL REVENUE	8 706	1 200	606	8 968	576	10 699	790	524
FROM STATE GOVERNMENT	6 155	582	524	3 466	555	8 283	659	287
FROM FEDERAL GOVERNMENT	646	77	33	4 374	2	2 204	46	67
FROM LOCAL GOVERNMENTS	1 905	540	49	1 128	19	212	85	170
GENERAL REVENUE FROM OWN SOURCES.	38 423	17 416	4 206	70 555	5 319	113 929	8 712	3 065
TAXES.	28 288	13 191	3 015	45 345	3 645	89 326	5 129	2 502
PROPERTY.	24 388	9 000	1 737	18 132	2 279	35 706	3 666	1 578
GENERAL SALES AND GROSS RECEIPTS.	-	3 440	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 316	292	721	9 686	873	12 094	619	627
OTHER	1 584	458	557	17 527	492	41 526	845	297
CURRENT CHARGES.	6 552	2 711	640	15 189	1 106	18 504	1 971	253
MISCELLANEOUS.	3 583	1 513	552	10 021	567	6 099	1 611	310
GENERAL EXPENDITURE: ALL FUNCTIONS	51 003	19 708	4 911	77 422	6 083	118 971	17 768	4 309
CAPITAL OUTLAY.	10 214	3 662	511	17 969	1 583	12 652	11 641	894
OTHER	40 789	16 047	4 400	59 453	4 499	106 319	6 127	3 415
EDUCATION	1 700	-	-	-	-	235	-	-
OTHER THAN CAPITAL OUTLAY.	1 700	-	-	-	-	235	-	-
HIGHWAYS.	6 978	1 522	505	8 436	798	7 045	948	824
OTHER THAN CAPITAL OUTLAY.	3 160	1 362	383	4 944	608	3 941	731	333
PUBLIC WELFARE.	2 710	-	-	70	87	1 461	54	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	20	-	-
HOSPITALS	2 004	-	-	.7 090	-	23 327	146	-
OTHER THAN CAPITAL OUTLAY.	2 004	-	-	7 090	-	22 444	144	-
HEALTH.	1 113	191	175	1 059	350	4 484	250	1
POLICE PROTECTION	4 631	3 990	870	11 614	712	24 014	1 670	584
FIRE PROTECTION	4 047	2 294	913	7 230	935	9 960	962	362
SEWERAGE.	6 169	744	441	6 907	916	125	566	-
OTHER THAN CAPITAL OUTLAY.	4 073	392	414	2 581	259	115	536	-
SANITATION OTHER THAN SEWERAGE.	1 765	1 282	127	1 709	99	3 321	275	402
PARKS AND RECREATION.	3 592	2 133	160	6 289	848	9 756	648	487
HOUSING AND URBAN RENEWAL	1 462	38	203	5 768	-	58	-	345
OTHER THAN CAPITAL OUTLAY.	1 462	38	203	2 381	-	58	-	153
LIBRARIES	1 423	332	-	-	155	3 151	352	248
FINANCIAL ADMINISTRATION.	754	481	163	2 621	166	3 298	160	143
GENERAL CONTROL	1 300	349	353	1 992	225	5 431	218	201
GENERAL PUBLIC BUILDINGS.	538	237	70	795	56	1 709	77	68
OTHER THAN CAPITAL OUTLAY.	526	234	67	754	55	1 707	68	68
INTEREST ON GENERAL DEBT.	2 551	1 352	103	5 448	253	3 841	486	241
ALL OTHER	8 266	4 764	830	10 344	483	17 755	10 956	404
WATER SUPPLY REVENUE	5 213	2 925	-	9 776	-	7 499	2 627	-
WATER SUPPLY EXPENDITURE	8 402	2 431	-	8 930	-	7 765	3 095	-
CURRENT OPERATION	5 263	956	-	5 953	-	5 626	697	-
CAPITAL OUTLAY.	2 570	1 058	-	2 337	-	1 720	1 367	-
INTEREST ON DEBT.	569	418	-	700	-	419	1 031	-
OTHER UTILITY REVENUE	-	-	(-) 6 119	-	-	-	(-) 13 790	-
OTHER UTILITY EXPENDITURE.	-	-	4 624	-	-	-	13 331	-
CURRENT OPERATION	-	-	2 361	-	-	-	7 948	-
CAPITAL OUTLAY.	-	-	1 417	-	-	-	4 767	-
INTEREST ON DEBT.	-	-	847	-	-	-	616	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	22 962	10 334	3 398	34 157	2 688	80 038	8 636	2 285
GROSS DEBT OUTSTANDING	103 587	47 677	23 956	269 872	7 890	162 575	71 888	7 759
LONG-TERM	101 309	45 885	22 975	261 456	7 890	162 525	71 888	4 935
FULL FAITH AND CREDIT.	97 399	44 380	1 030	73 570	4 630	120 566	22 899	4 935
UTILITY DEBT ONLY	18 913	720	-	960	-	-	-	-
NONGUARANTEED.	3 910	1 505	21 945	187 886	3 260	41 959	48 989	-
UTILITY DEBT ONLY	-	-	20 385	31 867	-	11 740	45 639	-
SHORT-TERM.	2 278	1 792	981	8 416	-	50	-	2 824
LONG-TERM DEBT ISSUED.	11 290	500	-	110 078	-	27 630	10 750	500
LONG-TERM DEBT RETIRED	2 399	3 196	765	11 586	470	6 536	1 974	200
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 323	367	-	2 705	117	6 426	162	155

Note: See text a. to coverage of fiscal year. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows:
Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or roundt to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	MONTANA		NEBRASKA		NEVADA		NEW HAMPSHIRE	NEW JERSEY
	Billings	Great Falls	Lincoln	Omaha	Las Vegas	Reno	Manchester	Atlantic City
POPULATION: 1960	52 851	55 357	128 521	301 598	64 405	51 470	88 282	59 544
DATE OF END OF FISCAL YEAR	6/30	6/30	6/31	12/31	6/30	6/30	12/31	12/31
GENERAL REVENUE.	6 504	5 838	18 165	30 521	14 355	14 809	17 097	21 197
INTERGOVERNMENTAL REVENUE	988	195	1 946	4 601	2 861	4 005	2 181	2 313
FROM STATE GOVERNMENT	468	114	1 389	2 041	1 759	1 323	1 059	1 546
FROM FEDERAL GOVERNMENT	517	-	240	1 015	586	680	807	59
FROM LOCAL GOVERNMENTS	3	81	317	1 545	516	2 002	314	708
GENERAL REVENUE FROM OWN SOURCES.	5 517	5 643	16 219	25 920	11 494	10 804	14 917	18 884
TAXES.	2 913	2 834	9 172	19 673	8 125	7 013	13 511	16 363
PROPERTY.	2 763	2 755	7 614	15 877	5 110	4 430	13 353	12 557
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	330	1 234	419	274	-	3 386
OTHER.	150	79	1 228	2 562	2 596	2 309	158	420
CURRENT CHARGES.	1 662	1 462	4 262	3 065	1 632	1 701	1 015	1 991
MISCELLANEOUS.	941	1 348	2 785	3 182	1 737	2 091	390	531
GENERAL EXPENDITURE, ALL FUNCTIONS	8 721	6 213	19 287	30 321	14 154	11 667	23 559	19 864
CAPITAL OUTLAY.	4 237	1 930	8 003	9 116	1 952	2 835	7 941	623
OTHER	4 484	4 283	11 283	21 205	12 201	8 832	15 618	19 242
EDUCATION	-	-	-	-	-	-	11 669	5 678
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	5 795	5 551
HIGHWAYS.	910	1 700	3 296	6 837	1 645	1 250	2 274	1 071
OTHER THAN CAPITAL OUTLAY.	692	600	1 078	2 386	744	624	1 575	751
PUBLIC WELFARE.	-	-	-	-	12	3	736	170
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	5 124	-	-	-	-	240
OTHER THAN CAPITAL OUTLAY.	-	-	2 499	-	-	-	-	240
HEALTH.	40	49	272	640	10	-	186	183
POLICE PROTECTION	599	633	1 469	4 334	4 017	2 031	1 079	1 917
FIRE PROTECTION	632	564	1 606	3 881	2 501	1 430	1 440	1 517
SEWERAGE.	2 505	348	2 051	4 191	447	616	46	-
OTHER THAN CAPITAL OUTLAY.	167	216	453	1 039	447	595	46	-
SANITATION OTHER THAN SEWERAGE.	563	416	107	2 015	310	110	573	930
PARKS AND RECREATION.	325	538	1 652	2 472	1 303	598	736	3 073
HOUSING AND URBAN RENEWAL.	-	-	-	7	62	293	907	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	7	62	98	-	-
LIBRARIES	1 023	587	472	733	167	-	263	115
FINANCIAL ADMINISTRATION.	47	33	145	556	372	129	205	-
GENERAL CONTROL.	255	213	485	872	752	431	577	-
GENERAL PUBLIC BUILDINGS.	37	74	723	353	313	81	317	225
OTHER THAN CAPITAL OUTLAY.	37	74	99	225	218	81	311	205
INTEREST ON GENERAL DEBT.	290	318	887	1 231	592	905	915	294
ALL OTHER	1 495	740	998	2 199	1 651	3 790	1 638	3 603
WATER SUPPLY REVENUE	1 164	1 074	2 213	-	-	-	1 274	564
WATER SUPPLY EXPENDITURE	1 237	991	2 713	-	-	-	1 407	590
CURRENT OPERATION	888	706	739	-	-	-	711	583
CAPITAL OUTLAY	328	155	1 673	-	-	-	696	-
INTEREST ON DEBT	22	130	300	-	-	-	-	7
OTHER UTILITY REVENUE	-	-	(E) 9 471	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	9 125	-	-	-	-	-
CURRENT OPERATION	-	-	7 422	-	-	-	-	-
CAPITAL OUTLAY	-	-	1 449	-	-	-	-	-
INTEREST ON DEBT	-	-	254	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES.	2 903	2 971	8 643	13 249	8 950	4 761	11 409	11 570
GROSS DEBT OUTSTANDING	8 325	11 105	42 954	45 411	16 732	20 160	25 650	6 741
LONG-TERM	8 325	11 105	40 308	44 161	14 627	17 760	19 650	6 741
FULL FAITH AND CREDIT	1 765	2 296	12 343	40 165	13 879	16 267	19 650	6 741
UTILITY DEBT ONLY	-	-	-	-	-	-	540	170
NONGUARANTEED	6 560	8 810	27 965	3 996	748	1 493	-	-
UTILITY DEBT ONLY	800	3 645	17 720	-	-	-	-	-
SHORT-TERM	-	-	2 646	1 250	2 105	2 390	6 000	-
LONG-TERM DEBT ISSUED	2 600	568	2 700	10 167	-	279	4 520	2 096
LONG-TERM DEBT RETIRED	545	1 090	1 200	3 381	841	613	1 195	1 435
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	147	236	387	785	-	-	-	15

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows:
 Electric power (E); gas supply (G); trans* system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.							
	Bayonne	Bloomfield	Camden ¹	Clifton	East Orange	Elizabeth	Hamilton township (Mercer Co.)	Irvington
POPULATION: 1960 • • • • •	74 215	51 867	117 159	82 084	77 259	107 698	65 035	59 379
DATE OF END OF FISCAL YEAR • • • • •	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE. • • • • •	13 886	11 648	12 605	16 043	19 300	25 315	6 366	13 659
INTERGOVERNMENTAL REVENUE								
FROM STATE GOVERNMENT. • • • • •	1 698	1 078	757	1 534	2 300	3 990	542	1 011
FROM FEDERAL GOVERNMENT. • • • • •	1 448	1 029	522	1 467	1 899	3 832	424	946
FROM LOCAL GOVERNMENTS • • • • •	139	-	125	5	401	-	118	59
111	48	110	62	-	-	159	-	6
GENERAL REVENUE FROM OWN SOURCES. • • • • •	12 188	10 570	11 847	14 510	17 000	21 325	5 824	12 648
TAXES. • • • • •	11 244	9 834	8 878	13 555	15 872	20 022	4 261	10 026
PROPERTY. • • • • •	10 505	9 194	7 296	12 108	14 900	17 479	807	9 275
GENERAL SALES AND GROSS RECEIPTS. • • • • •	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS • • • • •	544	532	1 294	1 253	819	2 247	3 337	638
OTHER • • • • •	195	108	288	194	153	296	117	113
CURRENT CHARGES. • • • • •	313	546	1 884	694	869	710	1 245	2 361
MISCELLANEOUS. • • • • •	631	191	1 085	261	260	592	317	262
GENERAL EXPENDITURE: ALL FUNCTIONS • • • • •	16 474	11 144	11 559	15 887	19 342	28 414	7 120	14 228
CAPITAL OUTLAY. • • • • •	2 123	144	382	965	976	4 258	2 566	1 149
OTHER • • • • •	14 351	11 000	11 177	14 922	18 266	24 156	4 554	13 079
EDUCATION • • • • •	6 429	6 269	-	8 417	9 364	12 771	-	6 119
OTHER THAN CAPITAL OUTLAY. • • • • •	5 989	6 194	-	7 970	8 956	11 795	-	5 542
HIGHWAYS. • • • • •	450	250	525	727	469	896	1 417	355
OTHER THAN CAPITAL OUTLAY. • • • • •	313	225	408	590	387	773	822	321
PUBLIC WELFARE. • • • • •	223	59	720	15	423	380	154	66
CASH ASSISTANCE PAYMENTS • • • • •	-	-	-	-	143	-	-	-
HOSPITALS. • • • • •	140	-	111	-	-	192	-	2 044
OTHER THAN CAPITAL OUTLAY. • • • • •	140	-	111	-	-	192	-	1 740
HEALTH. • • • • •	123	128	236	152	288	264	170	119
POLICE PROTECTION. • • • • •	1 606	1 026	2 271	1 357	1 718	2 678	1 631	983
FIRE PROTECTION. • • • • •	1 540	974	1 767	1 191	1 521	2 459	-	1 346
SEWERAGE. • • • • •	1 481	146	760	408	219	1 364	1 533	77
OTHER THAN CAPITAL OUTLAY. • • • • •	313	146	628	357	213	259	400	77
SANITATION OTHER THAN SEWERAGE. • • • • •	421	312	962	404	698	1 355	393	272
PARKS AND RECREATION. • • • • •	541	191	329	398	655	308	298	120
HOUSING AND URBAN RENEWAL. • • • • •	-	-	-	2	72	1 092	-	-
OTHER THAN CAPITAL OUTLAY. • • • • •	-	-	-	2	-	161	-	-
LIBRARIES. • • • • •	263	253	204	230	592	1 366	106	468
FINANCIAL ADMINISTRATION. • • • • •	277	102	386	218	245	308	180	357
GENERAL CONTROL. • • • • •	283	194	391	341	344	321	269	174
GENERAL PUBLIC BUILDINGS. • • • • •	396	160	207	43	364	288	64	251
OTHER THAN CAPITAL OUTLAY. • • • • •	88	160	207	43	229	288	64	251
INTEREST ON GENERAL DEBT. • • • • •	530	206	533	761	438	609	275	108
ALL OTHER. • • • • •	1 769	876	2 158	1 223	1 833	1 763	632	1 369
WATER SUPPLY REVENUE. • • • • •	1 930	649	1 381	-	1 147	1 617	-	-
WATER SUPPLY EXPENDITURE. • • • • •	992	515	1 418	-	920	1 350	-	-
CURRENT OPERATION. • • • • •	851	510	761	-	792	1 315	-	-
CAPITAL OUTLAY. • • • • •	136	-	536	-	175	-	-	-
INTEREST ON DEBT. • • • • •	5	5	121	-	2	35	-	-
OTHER UTILITY REVENUE. • • • • •	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE. • • • • •	-	-	-	-	-	-	-	-
CURRENT OPERATION. • • • • •	-	-	-	-	-	-	-	-
CAPITAL OUTLAY. • • • • •	-	-	-	-	-	-	-	-
INTEREST ON DEBT. • • • • •	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. •	10 153	7 472	6 879	9 358	11 662	16 270	2 277	9 183
GROSS DEBT OUTSTANDING. • • • • •	11 959	7 707	20 650	15 510	13 906	23 629	10 636	6 832
LONG-TERM. • • • • •	11 959	5 741	20 650	15 510	13 397	15 970	7 617	6 832
FULL FAITH AND CREDIT. • • • • •	11 959	5 741	20 650	15 510	13 397	15 970	7 617	6 832
UTILITY DEBT ONLY. • • • • •	148	86	3 967	-	10	444	-	-
NONGUARANTEED. • • • • •	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY. • • • • •	-	-	-	-	-	-	-	-
SHORT-TERM. • • • • •	-	1 966	-	-	509	7 659	3 019	-
LONG-TERM DEBT ISSUED. • • • • •	2 146	-	-	1 922	1 803	3 891	-	2 641
LONG-TERM DEBT RETIRED. • • • • •	709	588	1 462	1 021	885	958	844	334
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS. • • • • •	-	-	-	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows:
Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

¹ Represents zero or rounds to zero.

²Data are for fiscal 1966.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.							
	Jersey City	Newark	Passaic	Paterson	Trenton	Union City	Union township ¹	Woodbridge township
POPULATION: 1960	276 101	405 220	53 963	143 663	114 167	52 180	51 499	78 846
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	70 966	146 421	12 663	32 476	29 520	10 301	4 531	7 306
INTERGOVERNMENTAL REVENUE	18 851	34 688	1 707	6 942	7 774	2 044	74	348
FROM STATE GOVERNMENT	17 624	30 148	1 536	6 818	7 414	1 944	35	348
FROM FEDERAL GOVERNMENT	467	1 370	106	17	222	-	-	-
FROM LOCAL GOVERNMENTS	760	3 170	65	106	138	100	39	-
GENERAL REVENUE FROM OWN SOURCES.	52 115	111 733	10 956	25 534	21 746	8 257	4 457	6 958
TAXES.	43 621	106 082	10 249	24 552	20 211	7 999	3 572	6 406
PROPERTY.	37 646	95 557	9 511	22 287	18 217	7 310	2 623	1 520
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	5 403	9 315	565	1 913	1 512	527	817	4 679
OTHER	572	1 210	174	352	482	163	132	206
CURRENT CHARGES.	6 870	3 336	427	402	934	125	17	47
MISCELLANEOUS.	1 624	2 315	279	580	601	133	869	506
GENERAL EXPENDITURE: ALL FUNCTIONS	72 616	146 752	12 926	31 457	32 598	11 116	4 278	8 922
CAPITAL OUTLAY.	7 524	6 635	1 096	683	3 611	731	499	2 368
OTHER	65 092	140 117	11 830	30 773	28 988	10 385	3 779	6 554
EDUCATION	26 341	61 229	6 182	16 919	15 537	5 562	-	-
OTHER THAN CAPITAL OUTLAY.	21 426	59 044	6 025	16 478	14 685	5 257	-	-
HIGHWAYS.	2 579	1 597	476	859	1 195	368	502	1 659
OTHER THAN CAPITAL OUTLAY.	1 084	1 130	448	618	1 042	331	286	469
PUBLIC WELFARE.	1 656	7 120	182	645	1 174	376	46	172
CASH ASSISTANCE PAYMENTS	1 364	6 134	-	470	-	-	-	-
HOSPITALS	8 037	10 546	77	180	-	-	5	40
OTHER THAN CAPITAL OUTLAY.	8 035	10 348	77	180	-	-	5	40
HEALTH.	1 135	2 651	145	687	659	193	104	455
POLICE PROTECTION	8 249	19 629	1 049	3 222	3 042	887	1 037	1 211
FIRE PROTECTION	6 615	11 745	1 009	2 697	2 351	830	961	-
SEWERAGE.	494	3 563	236	692	504	220	65	560
OTHER THAN CAPITAL OUTLAY.	357	2 280	236	692	455	220	61	375
SANITATION OTHER THAN SEWERAGE.	3 147	5 241	235	668	640	702	345	529
PARKS AND RECREATION.	1 082	2 699	309	500	715	198	115	579
HOUSING AND URBAN RENEWAL	551	5 005	920	-	2 298	300	-	12
OTHER THAN CAPITAL OUTLAY.	369	5 005	38	-	178	-	-	12
LIBRARIES	1 077	2 540	208	343	400	93	220	881
FINANCIAL ADMINISTRATION.	865	2 427	161	405	378	210	192	379
GENERAL CONTROL	1 115	1 793	166	313	580	163	142	343
GENERAL PUBLIC BUILDINGS.	533	1 104	89	52	409	157	148	94
OTHER THAN CAPITAL OUTLAY.	533	1 010	89	52	397	157	148	94
INTEREST ON GENERAL DEBT.	1 839	2 590	239	713	669	174	66	592
ALL OTHER	7 301	5 273	1 243	2 561	2 047	693	330	1 417
WATER SUPPLY REVENUE	2 108	6 818	-	-	2 809	-	-	-
WATER SUPPLY EXPENDITURE	2 866	6 828	-	-	2 384	-	-	-
CURRENT OPERATION	1 530	5 110	-	-	1 574	-	-	-
CAPITAL OUTLAY.	1 150	1 342	-	-	631	-	-	-
INTEREST ON DEBT.	186	376	-	-	179	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	44 469	99 657	7 911	20 343	19 331	6 682	2 369	3 249
GROSS DEBT OUTSTANDING	57 824	98 056	9 166	20 977	28 751	5 111	2 397	16 680
LONG-TERM	44 572	74 207	7 366	19 989	20 723	3 486	2 348	13 766
FULL FAITH AND CREDIT.	44 572	74 207	7 366	19 989	20 723	3 486	2 348	13 766
UTILITY DEBT ONLY	4 443	10 593	-	-	6 420	-	-	-
NONGUARANTEED.	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
SHORT-TERM.	13 252	23 849	1 800	988	8 028	1 625	49	2 914
LONG-TERM DEBT ISSUED.	9 915	21 239	1 210	-	2 456	-	760	1 750
LONG-TERM DEBT RETIRED	1 992	5 172	481	1 376	1 654	366	285	1 067
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 400	938	-	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	NEW MEXICO		NEW YORK						
	Albuquerque	Albany	Binghamton	Buffalo	Mt. Vernon	New Rochelle	New York City	Niagara Falls	
POPULATION: 1960	201 189	129 726	75 941	532 759	76 010	76 812	7 781 984	102 394	
DATE OF END OF FISCAL YEAR	6/30	10/31	12/31	6/30	12/31	12/31	6/30	12/31	
GENERAL REVENUE	25 331	25 013	23 987	149 805	11 831	14 048	5 364 978	14 896	
INTERGOVERNMENTAL REVENUE	2 940	7 644	9 939	73 488	2 566	2 329	2 214 724	1 475	
FROM STATE GOVERNMENT	1 831	5 888	5 281	51 110	2 312	1 362	2 069 982	1 373	
FROM FEDERAL GOVERNMENT	866	1 757	2 348	11 548	172	918	135 030	92	
FROM LOCAL GOVERNMENTS	243	-	2 310	10 830	62	50	9 712	9	
GENERAL REVENUE FROM OWN SOURCES . . .	22 391	17 369	14 048	76 317	9 265	11 718	3 150 254	13 421	
TAXES	14 734	15 110	5 853	61 644	7 794	9 580	2 680 466	11 017	
PROPERTY	7 312	14 082	5 628	56 745	7 572	9 364	1 619 301	6 252	
GENERAL SALES AND GROSS RECEIPTS . . .	5 568	-	-	-	-	-	413 745	4 295	
SELECTIVE SALES AND GROSS RECEIPTS . . .	790	872	126	3 820	103	131	173 732	325	
OTHER	1 064	156	99	1 079	119	85	473 688	146	
CURRENT CHARGES	5 685	1 658	7 565	9 573	738	776	354 638	1 312	
MISCELLANEOUS	1 972	601	630	5 100	733	1 362	115 150	1 092	
GENERAL EXPENDITURE: ALL FUNCTIONS	26 761	31 332	24 463	149 131	10 293	17 675	4 996 729	12 832	
CAPITAL OUTLAY	6 750	9 475	3 240	22 883	924	6 332	472 636	1 383	
OTHER	20 010	21 857	21 223	126 248	9 369	11 343	4 524 093	11 449	
EDUCATION	-	10 598	-	67 089	-	-	1 276 531	-	
OTHER THAN CAPITAL OUTLAY	-	9 333	-	61 285	-	-	1 154 237	-	
HIGHWAYS	2 769	3 081	1 111	5 316	1 019	1 890	139 226	640	
OTHER THAN CAPITAL OUTLAY	2 034	1 880	995	3 750	683	1 286	79 597	568	
PUBLIC WELFARE	380	-	5 761	46	-	48	1 127 169	-	
CASH ASSISTANCE PAYMENTS	-	-	1 627	-	-	-	636 187	-	
HOSPITALS	-	-	6 088	-	65	101	527 451	-	
OTHER THAN CAPITAL OUTLAY	-	-	6 088	-	51	101	483 641	-	
HEALTH	407	17	-	57	258	325	113 420	11	
POLICE PROTECTION	3 171	1 873	1 338	12 229	1 908	1 776	336 200	1 795	
FIRE PROTECTION	2 655	1 828	1 263	9 840	1 290	2 030	151 527	1 580	
SEWERAGE	4 589	111	394	3 238	87	274	61 737	467	
OTHER THAN CAPITAL OUTLAY	537	111	394	2 575	73	200	20 241	352	
SANITATION OTHER THAN SEWERAGE	3 025	263	429	7 777	688	789	132 077	989	
PARKS AND RECREATION	1 872	814	768	5 900	566	1 072	88 973	764	
HOUSING AND URBAN RENEWAL	153	3 359	4 062	16 248	744	1 331	233 019	564	
OTHER THAN CAPITAL OUTLAY	149	1 252	968	5 572	497	519	142 739	513	
LIBRARIES	471	376	356	159	515	411	42 659	255	
FINANCIAL ADMINISTRATION	762	378	204	1 484	194	198	40 797	312	
GENERAL CONTROL	989	515	319	2 384	436	627	93 895	473	
GENERAL PUBLIC BUILDINGS	213	271	185	961	108	424	31 769	321	
OTHER THAN CAPITAL OUTLAY	213	271	185	1 734	100	210	29 536	321	
INTEREST ON GENERAL DEBT	1 677	1 360	674	5 618	240	410	171 106	379	
ALL OTHER	3 628	6 486	1 512	9 785	2 176	5 970	429 173	4 283	
WATER SUPPLY REVENUE	3 284	1 787	960	8 162	743	-	84 552	1 999	
WATER SUPPLY EXPENDITURE	5 711	1 281	632	4 349	624	-	75 065	1 092	
CURRENT OPERATION	2 726	1 151	553	3 044	580	-	32 280	944	
CAPITAL OUTLAY	2 119	-	12	824	38	-	19 387	42	
INTEREST ON DEBT	866	130	67	481	6	-	23 398	106	
OTHER UTILITY REVENUE	(T) 790	-	-	-	-	-	(T) 416 890	(T) 554	
OTHER UTILITY EXPENDITURE	1 009	-	-	-	-	-	628 160	539	
CURRENT OPERATION	1 009	-	-	-	-	-	493 804	531	
CAPITAL OUTLAY	-	-	-	-	-	-	68 196	-	
INTEREST ON DEBT	-	-	-	-	-	-	66 160	8	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	13 657	13 597	8 656	94 016	6 111	6 996	2 823 811	7 889	
GROSS DEBT OUTSTANDING	74 778	56 474	28 373	201 317	11 851	23 588	7 917 476	19 353	
LONG-TERM	74 778	32 831	16 553	152 353	10 710	12 131	7 043 443	13 080	
FULL FAITH AND CREDIT	64 678	16 051	13 028	91 827	6 968	12 131	5 302 410	15 110	
UTILITY DEBT ONLY	23 015	4 768	2 350	13 397	250	-	2 509 549	4 735	
NONGUARANTEED	10 100	16 780	3 525	60 526	3 742	-	1 741 033	2 705	
UTILITY DEBT ONLY	2 711	-	-	-	-	-	80 850	-	
SHORT-TERM	-	23 643	11 821	48 964	1 141	11 457	874 033	1 538	
LONG-TERM DEBT ISSUED	398	3 593	3 805	13 255	1 830	-	550 316	-	
LONG-TERM DEBT RETIRED	8 074	3 659	1 166	13 187	852	612	565 744	2 077	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	46	340	306	1 671	278	607	419 124	-	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.							
	Rochester	Rome	Schenectady	Syracuse	Troy	Utica	White Plains	Yonkers
POPULATION: 1960	318 611	51 646	81 682	216 038	67 492	100 410	50 485	190 634
DATE OF END OF FISCAL YEAR	6/30	12/31	12/31	12/31	12/31	12/31	6/30	12/31
GENERAL REVENUE.	98 098	6 145	10 648	61 202	7 467	13 666	13 985	49 591
INTERGOVERNMENTAL REVENUE	43 703	988	1 290	25 086	1 517	4 500	2 644	11 853
FROM STATE GOVERNMENT.	25 654	606	1 275	21 133	1 083	2 239	651	10 675
FROM FEDERAL GOVERNMENT	1 037	348	6	3 933	422	2 236	1 963	1 173
FROM LOCAL GOVERNMENTS	17 012	33	8	20	13	25	30	4
GENERAL REVENUE FROM OWN SOURCES.	54 395	5 158	9 359	36 116	5 950	9 166	11 341	37 738
TAXES.	42 382	2 600	7 397	30 342	4 650	7 080	7 952	32 266
PROPERTY.	40 908	2 448	7 151	26 003	4 168	6 801	7 656	30 417
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	3 534	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	849	88	129	424	409	162	122	1 530
OTHER	625	63	117	380	73	118	174	319
CURRENT CHARGES.	7 921	2 383	1 472	3 109	1 192	921	2 254	4 014
MISCELLANEOUS.	4 092	175	489	2 666	109	1 165	1 135	1 458
GENERAL EXPENDITURE: ALL FUNCTIONS	109 603	7 569	9 475	68 204	7 411	15 994	24 662	54 646
CAPITAL OUTLAY.	16 389	1 983	1 123	17 254	1 000	5 763	12 759	8 003
OTHER	93 214	5 586	9 352	50 950	6 411	10 231	11 903	46 643
EDUCATION	56 403	-	-	28 413	-	-	-	26 000
OTHER THAN CAPITAL OUTLAY.	47 608	-	-	26 577	-	-	-	22 438
HIGHWAYS.	6 815	1 011	780	2 846	1 086	1 133	2 430	1 510
OTHER THAN CAPITAL OUTLAY.	4 838	657	780	2 113	446	582	638	1 063
PUBLIC WELFARE.	-	-	5	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	2 506	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	2 111	-	-	-	-	-	-
HEALTH.	62	33	274	21	34	286	-	815
POLICE PROTECTION	6 737	483	1 282	3 653	1 122	1 505	1 965	4 918
FIRE PROTECTION	5 945	648	1 421	3 872	1 256	1 914	1 532	3 269
SEWERAGE.	1 727	88	328	514	258	252	371	1 019
OTHER THAN CAPITAL OUTLAY.	1 188	72	328	230	169	83	258	111
SANITATION OTHER THAN SEWERAGE.	5 061	105	995	2 145	414	920	788	1 794
PARKS AND RECREATION.	3 650	222	584	2 831	232	941	550	2 050
HOUSING AND URBAN RENEWAL	4 149	1 256	586	9 775	732	3 812	11 443	1 826
OTHER THAN CAPITAL OUTLAY.	1 029	102	544	1 860	625	929	1 552	1 064
LIBRARIES	1 973	172	-	1 041	74	234	428	1 330
FINANCIAL ADMINISTRATION.	1 229	120	272	707	144	289	267	654
GENERAL CONTROL.	1 724	152	300	913	210	424	621	1 391
GENERAL PUBLIC BUILDINGS.	560	35	91	720	110	868	175	609
OTHER THAN CAPITAL OUTLAY.	536	35	90	238	110	223	156	84
INTEREST ON GENERAL DEBT.	2 855	131	315	2 382	491	819	947	2 416
ALL OTHER	10 713	602	2 247	8 394	1 248	2 596	3 146	5 043
WATER SUPPLY REVENUE	6 699	680	938	2 468	1 063	1 649	982	2 197
WATER SUPPLY EXPENDITURE	2 771	424	566	1 783	1 092	1 575	829	3 934
CURRENT OPERATION	2 276	306	513	1 642	554	767	545	1 259
CAPITAL OUTLAY.	372	55	25	126	115	756	284	2 492
INTEREST ON DEBT.	123	63	27	14	323	52	-	182
OTHER UTILITY REVENUE	-	-	-	-	-	(T) 346	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	346	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	56 323	3 301	5 607	31 863	4 068	6 825	5 496	32 288
GROSS DEBT OUTSTANDING	116 111	10 379	13 533	85 387	27 997	31 333	34 315	93 984
LONG-TERM	52 506	8 406	8 478	38 408	22 692	25 134	12 456	68 813
FULL FAITH AND CREDIT.	52 506	5 392	2 179	19 128	3 950	15 084	8 343	45 565
UTILITY DEBT ONLY	2 483	3 038	-	443	-	-	-	3 601
NONGUARANTEED.	-	3 014	6 299	19 280	18 742	10 051	4 112	23 248
UTILITY DEBT ONLY	-	-	602	-	9 124	1 961	-	-
SHORT-TERM.	63 605	1 974	5 055	46 979	5 305	6 199	21 859	25 171
LONG-TERM DEBT ISSUED.	16 268	-	-	1 955	1 484	3 794	1 287	12 305
LONG-TERM DEBT RETIRED.	6 345	765	740	956	1 121	1 800	842	5 317
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 212	-	221	1 119	314	-	234	1 235

Note: See text as to coverage of fiscal year. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	NORTH CAROLINA							OHIO
	Asheville	Charlotte	Durham	Greensboro	High Point	Lakeville	Winston-Salem	Akron
POPULATION: 1960	60 192	201 564	78 302	119 574	62 063	93 931	111 135	290 351
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	12/31
GENERAL REVENUE.	5 585	29 176	10 206	19 665	7 642	9 686	19 162	42 437
INTERGOVERNMENTAL REVENUE	1 385	5 259	1 480	3 903	1 349	1 459	3 885	8 986
FROM STATE GOVERNMENT.	814	2 457	1 159	1 970	746	1 122	2 020	5 036
FROM FEDERAL GOVERNMENT.	550	1 487	285	1 043	454	104	1 269	3 956
FROM LOCAL GOVERNMENTS	21	1 314	35	890	148	233	596	14
GENERAL REVENUE FROM OWN SOURCES.	4 200	23 917	8 727	15 763	6 294	8 228	15 277	33 451
TAXES.	3 294	17 656	5 250	9 842	3 612	5 624	7 840	21 723
PROPERTY.	3 019	16 378	4 975	9 309	3 453	5 172	7 385	9 629
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
OTHER	275	1 278	275	533	159	451	465	12 094
CURRENT CHARGES.	602	3 929	2 133	2 696	925	226	3 727	5 348
MISCELLANEOUS.	304	2 332	1 344	3 224	1 756	2 378	3 710	6 380
GENERAL EXPENDITURE, ALL FUNCTIONS	6 106	31 738	14 227	22 498	10 605	8 773	30 407	52 431
CAPITAL OUTLAY.	683	9 835	6 345	8 608	4 202	1 502	15 294	25 520
OTHER	5 423	21 903	7 882	13 889	6 402	7 271	15 113	26 911
EDUCATION	-	-	-	-	-	-	-	2 251
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	2 251
HIGHWAYS.	779	5 973	1 375	5 104	1 451	1 214	3 959	8 095
OTHER THAN CAPITAL OUTLAY.	526	2 781	624	815	571	493	1 608	4 742
PUBLIC WELFARE.	-	278	-	-	-	-	-	7
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	286	-	-	-	-	7 943	-
OTHER THAN CAPITAL OUTLAY.	-	286	-	-	-	-	2 340	-
HEALTH.	19	271	-	-	-	-	36	1 551
POLICE PROTECTION	868	4 471	1 344	2 810	1 361	1 708	2 610	4 160
FIRE PROTECTION	994	3 078	1 149	1 510	985	1 199	1 464	2 769
SEWERAGE.	-	1 759	3 495	1 928	1 293	363	1 914	4 722
OTHER THAN CAPITAL OUTLAY.	-	933	867	649	292	300	451	2 193
SANITATION OTHER THAN SEWERAGE.	550	2 984	710	1 415	797	899	1 067	1 124
PARKS AND RECREATION.	567	1 164	543	1 886	747	643	1 564	1 274
HOUSING AND URBAN RENEWAL	146	3 352	2 314	1 495	1 772	90	2 132	16 636
OTHER THAN CAPITAL OUTLAY.	93	279	293	154	130	41	229	1 564
LIBRARIES	191	3	159	466	208	160	-	-
FINANCIAL ADMINISTRATION.	91	596	335	517	350	229	458	917
GENERAL CONTROL	388	786	225	614	395	500	508	871
GENERAL PUBLIC BUILDINGS.	103	203	53	213	152	181	2 998	483
OTHER THAN CAPITAL OUTLAY.	101	198	53	187	151	118	141	483
INTEREST ON GENERAL DEBT.	489	1 846	984	1 018	649	644	1 403	1 969
ALL OTHER	920	4 689	1 541	3 523	445	943	2 351	5 602
WATER SUPPLY REVENUE	2 520	2 948	1 765	2 724	939	2 683	1 962	4 904
WATER SUPPLY EXPENDITURE	2 225	2 706	2 817	4 341	3 403	2 046	3 776	4 115
CURRENT OPERATION	1 883	1 559	1 188	1 130	387	795	814	2 997
CAPITAL OUTLAY.	-	560	1 379	2 857	2 752	822	2 623	670
INTEREST ON DEBT.	342	587	251	353	263	429	339	448
OTHER UTILITY REVENUE	-	-	-	-	(F)3 892	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	2 724	-	-	-
CURRENT OPERATION	-	-	-	-	2 231	-	-	-
CAPITAL OUTLAY.	-	-	-	-	425	-	-	-
INTEREST ON DEBT.	-	-	-	-	68	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 282	14 466	4 533	9 265	4 448	5 104	10 652	16 778
GROSS DEBT OUTSTANDING	21 755	85 982	42 726	50 506	31 892	29 584	35 722	81 885
LONG-TERM	17 907	77 764	28 994	46 558	25 980	29 454	31 042	42 930
FULL FAITH AND CREDIT.	17 907	77 764	28 120	45 558	25 980	29 454	31 042	42 100
UTILITY DEBT ONLY	8 205	18 679	9 563	14 208	10 890	12 660	10 963	12 344
NONGUARANTEED.	-	-	874	1 000	-	-	-	830
UTILITY DEBT ONLY	3 848	8 219	13 732	3 948	5 912	130	4 680	38 955
SHORT-TERM.	-	-	-	-	-	-	-	360
LONG-TERM DEBT ISSUED.	-	12 100	9 620	8 500	4 300	-	7 000	1 560
LONG-TERM DEBT RETIRED	471	3 094	1 181	2 454	1 388	1 350	1 536	12 125
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	87	187	-	-	73	-	213	-

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Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	CHICAGO--Con.							
	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus	Dayton	Euclid	Hamilton
POPULATION: 1960	113 631	502 550	876 050	61 813	471 316	262 332	62 998	72 354
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	9 611	153 775	117 616	5 350	58 630	44 530	8 077	6 580
INTERGOVERNMENTAL REVENUE	1 714	41 765	16 097	757	11 901	6 177	687	1 315
FROM STATE GOVERNMENT.	1 479	24 802	13 163	737	7 608	3 575	687	736
FROM FEDERAL GOVERNMENT.	235	14 011	1 929	-	3 225	2 404	-	578
FROM LOCAL GOVERNMENTS	-	2 952	1 005	-	1 068	199	-	1
GENERAL REVENUE FROM OWN SOURCES.	7 897	112 010	101 519	4 613	46 729	38 352	7 190	5 265
TAXES.	5 944	48 293	68 447	3 546	25 467	25 227	5 438	3 380
PROPERTY.	1 175	24 198	55 983	2 322	5 825	9 836	4 449	1 144
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	406	398	-	-	-	-	-
OTHER	4 769	23 689	12 066	1 224	19 642	15 392	989	2 236
CURRENT CHARGES.	1 264	43 859	21 292	335	10 531	4 397	1 306	1 171
MISCELLANEOUS.	689	19 858	11 780	732	10 731	8 728	447	713
GENERAL EXPENDITURE: ALL FUNCTIONS	12 628	162 814	130 887	6 409	75 654	45 788	6 465	6 782
CAPITAL OUTLAY.	4 860	46 938	36 823	1 964	30 228	17 339	1 431	1 309
OTHER	7 768	115 876	94 064	4 445	45 426	28 449	5 034	5 473
EDUCATION	-	62 391	43	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	44 813	43	-	-	-	-	-
HIGHWAYS.	2 305	8 308	11 674	677	9 954	10 839	767	940
OTHER THAN CAPITAL OUTLAY.	1 239	3 726	7 499	677	2 500	2 214	383	370
PUBLIC WELFARE.	3	-	58	-	55	-	-	8
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	21 451	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	15 607	-	-	-	-	-	-
HEALTH.	303	2 637	2 932	63	1 505	812	44	175
POLICE PROTECTION	1 709	11 146	24 541	735	9 232	5 509	963	1 088
FIRE PROTECTION	1 561	9 340	13 198	617	6 810	4 478	602	967
SEWERAGE.	1 696	4 831	10 704	1 081	16 230	1 796	1 203	559
OTHER THAN CAPITAL OUTLAY.	719	2 591	3 948	452	3 394	1 067	529	370
SANITATION OTHER THAN SEWERAGE.	274	4 392	11 197	591	3 309	2 632	848	584
PARKS AND RECREATION.	346	7 007	11 911	455	5 239	2 966	578	602
HOUSING AND URBAN RENEWAL.	1 745	9 768	14 118	-	3 794	4 372	-	57
OTHER THAN CAPITAL OUTLAY.	111	1 732	2 009	-	783	1 096	-	43
LIBRARIES	-	-	-	-	1 949	-	-	-
FINANCIAL ADMINISTRATION.	290	1 544	1 692	106	936	790	167	61
GENERAL CONTROL.	417	1 809	3 614	207	2 214	1 651	163	129
GENERAL PUBLIC BUILDINGS.	188	2 011	781	294	412	800	73	163
OTHER THAN CAPITAL OUTLAY.	170	652	746	121	407	711	61	89
INTEREST ON GENERAL DEBT.	159	7 470	6 995	259	4 485	1 765	443	198
ALL OTHER	1 632	8 709	17 427	1 324	9 530	7 378	615	1 250
WATER SUPPLY REVENUE	1 854	9 982	19 668	1 096	8 529	4 318	-	1 215
WATER SUPPLY EXPENDITURE	1 865	8 499	18 943	746	11 920	3 714	-	963
CURRENT OPERATION	850	5 786	13 799	746	4 821	2 867	-	745
CAPITAL OUTLAY.	914	1 836	3 710	-	6 138	485	-	159
INTEREST ON DEBT.	101	877	1 434	-	961	362	-	59
OTHER UTILITY REVENUE	-	-	(*) 36 844	-	(*) 3 016	-	(T) 515	(*) 7 849
OTHER UTILITY EXPENDITURE	-	-	40 762	-	3 060	-	704	6 820
CURRENT OPERATION	-	-	31 497	-	2 370	-	694	5 470
CAPITAL OUTLAY.	-	-	8 063	-	690	-	10	1 158
INTEREST ON DEBT.	-	-	1 202	-	-	-	-	193
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	6 485	78 537	98 438	2 893	33 440	22 212	3 864	5 267
GROSS DEBT OUTSTANDING	9 368	276 898	309 889	11 401	229 215	76 670	11 498	13 552
LONG-TERM.	2 710	227 404	264 360	5 089	129 136	51 415	11 303	13 287
FULL FAITH AND CREDIT.	1 289	217 100	181 030	5 085	129 136	51 415	11 303	5 780
UTILITY DEBT ONLY.	470	31 621	740	-	33 031	11 275	-	7 52
NONGUARANTEED.	1 421	10 304	83 330	4	-	-	-	7 508
UTILITY DEBT ONLY.	-	-	83 330	-	-	-	-	7 385
SHORT-TERM.	6 658	49 494	45 529	6 312	100 079	25 255	195	265
LONG-TERM DEBT ISSUED.	692	12 300	36 700	2 500	14 730	3 259	-	1 046
LONG-TERM DEBT RETIRED.	618	16 939	20 196	369	6 260	3 997	1 221	1 136
EXHIBIT I: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	4 520	541	-	-	-	-	-

Note: See text note to coverage of fiscal years, because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	OHIO-Con.							
	Kettering	Lakewood	Lima	Lorain	Parma	Springfield	Toledo	Warren
POPULATION: 1960	54 462	66 154	51 037	68 932	82 845	82 723	318 003	59 648
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	3 347	11 072	5 159	5 788	6 496	7 176	46 486	6 485
INTERGOVERNMENTAL REVENUE	716	1 061	753	861	1 133	1 349	8 042	1 495
FROM STATE GOVERNMENT	716	900	753	756	1 133	1 079	4 391	705
FROM FEDERAL GOVERNMENT	-	90	-	105	-	269	3 335	790
FROM LOCAL GOVERNMENTS	-	72	-	-	-	-	318	-
GENERAL REVENUE FROM OWN SOURCES.	2 631	10 011	4 406	4 927	5 363	5 827	38 444	4 990
TAXES.	2 245	3 358	2 418	3 166	4 120	4 184	25 987	3 194
PROPERTY.	1 805	2 898	588	2 515	3 037	956	7 837	790
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	441	461	1 830	651	1 062	3 198	18 150	2 404
CURRENT CHARGES.	4	6 013	1 112	823	342	883	8 220	1 355
MISCELLANEOUS	382	640	876	938	901	790	4 237	441
GENERAL EXPENDITURE: ALL FUNCTIONS	2 997	12 897	5 469	5 607	4 793	7 250	51 768	6 684
CAPITAL OUTLAY.	927	2 982	2 274	1 317	755	1 367	14 727	2 262
OTHER	2 070	9 914	3 194	4 290	4 037	5 883	37 041	4 422
EDUCATION	-	-	-	-	-	-	2 596	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	2 491	-
HIGHWAYS.	961	562	711	1 689	765	1 484	7 280	778
OTHER THAN CAPITAL OUTLAY	387	387	641	534	724	734	3 756	647
PUBLIC WELFARE.	-	-	-	-	-	-	31	3
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	2
HOSPITALS	-	7 505	1 260	-	-	55	-	-
OTHER THAN CAPITAL OUTLAY	-	5 670	-	-	-	20	-	-
HEALTH.	49	60	52	198	60	222	1 603	92
POLICE PROTECTION	512	694	464	593	876	1 001	7 203	861
FIRE PROTECTION	170	637	467	762	598	1 084	6 115	728
SEWERAGE.	229	806	735	322	733	439	6 335	521
OTHER THAN CAPITAL OUTLAY	7	267	272	322	109	328	1 947	368
SANITATION OTHER THAN SEWERAGE	48	836	271	391	390	441	3 491	448
PARKS AND RECREATION	76	217	131	234	191	650	2 981	280
HOUSING AND URBAN RENEWAL	-	-	-	162	-	98	4 826	1 841
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	85	1 230	2
LIBRARIES	-	-	-	-	-	-	-	-
FINANCIAL ADMINISTRATION	42	73	103	52	145	174	853	117
GENERAL CONTROL	400	243	233	177	300	304	1 496	263
GENERAL PUBLIC BUILDINGS.	155	69	497	46	78	115	887	65
OTHER THAN CAPITAL OUTLAY	115	69	15	46	64	89	809	65
INTEREST ON GENERAL DEBT.	89	301	266	300	251	133	1 665	339
ALL OTHER	266	892	278	682	404	1 048	4 406	347
WATER SUPPLY REVENUE	-	679	1 262	798	-	1 070	4 836	1 282
WATER SUPPLY EXPENDITURE	-	667	1 037	601	-	885	7 333	1 260
CURRENT OPERATION	-	652	582	447	-	594	3 737	654
CAPITAL OUTLAY.	-	-	271	107	-	151	3 449	482
INTEREST ON DEBT.	-	14	184	46	-	140	147	124
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	(T) 246
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	270
CURRENT OPERATION	-	-	-	-	-	-	-	270
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	1 368	6 673	2 396	3 457	2 475	4 465	25 900	3 526
GROSS DEBT OUTSTANDING	3 844	12 531	14 476	9 924	5 712	8 444	63 743	14 860
LONG-TERM	3 544	5 377	9 945	8 560	5 712	7 771	37 486	12 425
FULL FAITH AND CREDIT	3 544	5 182	6 335	6 313	4 278	2 923	16 989	4 166
UTILITY DEBT ONLY	-	401	1 470	1 388	-	-	-	-
NONGUARANTEED	-	195	3 610	2 247	1 434	4 848	20 497	8 259
UTILITY DEBT ONLY	-	-	3 201	-	-	4 451	6 050	5 415
SHORT-TERM.	300	7 154	4 531	1 364	-	673	26 257	2 435
LONG-TERM DEBT ISSUED.	1 000	-	7 059	310	716	141	8 449	-
LONG-TERM DEBT RETIRED	182	563	310	1 047	1 816	516	3 510	498
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	OHIO—Con.		OKLAHOMA		OREGON		PENNSYLVANIA	
	Youngstown	Lawton	Oklahoma City	Tulsa	Eugene	Portland	Abington township	Allentown
POPULATION: 1960	166 689	61 697	324 253	261 685	50 977	372 676	55 831	108 347
DATE OF END OF FISCAL YEAR	12/31	6/30	6/30	6/30	6/30	6/30	1/3	12/31
GENERAL REVENUE.	16 074	4 114	38 624	35 260	11 381	60 196	3 901	8 760
INTERGOVERNMENTAL REVENUE	2 317	759	4 560	3 828	1 599	10 127	209	586
FROM STATE GOVERNMENT.	1 954	230	1 258	1 043	1 111	6 310	203	529
FROM FEDERAL GOVERNMENT.	354	529	3 297	2 784	209	3 256	-	13
FROM LOCAL GOVERNMENTS	10	-	5	-	279	561	6	44
GENERAL REVENUE FROM OWN SOURCES.	13 757	3 355	34 064	31 433	9 782	50 069	3 692	8 174
TAXES.	10 235	2 012	20 515	16 334	4 102	31 293	2 499	5 685
PROPERTY.	4 554	1 808	10 602	7 767	3 809	25 094	2 216	3 029
GENERAL SALES AND GROSS RECEIPTS.	-	-	7 233	6 554	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
GROSS RECEIPTS.	-	128	1 697	1 197	123	2 502	46	-
OTHER	5 681	76	983	815	170	3 697	237	2 656
CURRENT CHARGES.	1 766	752	8 987	8 897	1 837	11 419	396	1 358
HISCELLANEOUS.	1 756	591	4 562	6 202	3 843	7 357	797	1 131
GENERAL EXPENDITURE: ALL FUNCTIONS	17 667	2 532	34 922	37 329	10 124	58 538	3 186	10 782
CAPITAL OUTLAY.	6 356	393	6 925	15 721	3 059	13 638	710	3 185
OTHER	11 311	2 139	27 597	21 608	7 064	44 900	2 476	7 598
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	5 665	534	2 710	1 970	972	6 281	879	1 752
OTHER THAN CAPITAL OUTLAY.	1 579	233	2 243	1 080	793	5 156	398	1 023
PUBLIC WELFARE.	5	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	1	-	-	-	-	-	-	12
OTHER THAN CAPITAL OUTLAY.	1	-	-	-	-	-	-	12
HEALTH.	325	32	-	-	-	-	-	-
POLICE PROTECTION	2 312	526	4 454	4 394	1 194	8 416	592	1 308
FIRE PROTECTION	1 837	362	3 867	3 715	1 381	7 277	138	1 022
SEWERAGE.	776	54	4 467	1 656	2 096	5 074	500	2 289
OTHER THAN CAPITAL OUTLAY.	713	54	1 156	871	699	1 221	286	406
SANITATION OTHER THAN SEWERAGE.	1 067	226	1 557	1 299	300	1 192	334	630
PARKS AND RECREATION.	603	141	3 787	1 686	1 067	7 314	157	802
HOUSING AND URBAN RENEWAL	2 180	53	-	7 168	170	4 404	-	253
OTHER THAN CAPITAL OUTLAY.	300	53	-	406	169	1 171	-	186
LIBRARIES	-	54	-	-	251	-	65	-
FINANCIAL ADMINISTRATION.	261	4	705	551	237	1 426	13	173
GENERAL CONTROL.	820	98	1 079	636	228	1 731	191	211
GENERAL PUBLIC BUILDINGS.	206	-	391	2 895	194	372	27	230
OTHER THAN CAPITAL OUTLAY.	205	-	389	121	192	339	27	230
INTEREST ON GENERAL DEBT.	1 257	134	4 752	4 383	704	1 263	88	131
ALL OTHER	352	315	6 753	6 975	1 235	11 672	128	1 767
WATER SUPPLY REVENUE	2 354	1 135	8 839	6 945	1 228	7 496	-	-
WATER SUPPLY EXPENDITURE	2 435	1 747	7 578	5 186	1 818	6 358	-	1 367
CURRENT OPERATION	2 012	399	2 267	2 613	543	3 413	-	931
CAPITAL OUTLAY.	424	998	1 830	1 850	1 102	2 549	-	238
INTEREST ON DEBT.	-	350	3 481	724	173	396	-	-
OTHER UTILITY REVENUE	-	-	(T)785	-	(P)8 809	-	-	-
OTHER UTILITY EXPENDITURE	-	-	1 026	-	9 289	-	-	-
CURRENT OPERATION	-	-	1 025	-	4 623	-	-	-
CAPITAL OUTLAY.	-	-	1	-	3 450	-	-	-
INTEREST ON DEBT.	-	-	-	-	1 216	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	9 141	1 629	18 361	15 015	7 486	36 281	1 472	5 204
GROSS DEBT OUTSTANDING	39 224	14 639	226 155	139 585	60 925	53 623	2 496	5 312
LONG-TERM.	26 042	13 739	226 110	128 525	56 101	43 392	2 496	4 915
FULL FAITH AND CREDIT.	25 182	13 739	110 629	98 617	18 438	41 530	2 496	4 915
UTILITY DEBT ONLY	-	0 798	21 065	23 973	5 502	12 450	-	-
NONGUARANTEED.	860	-	115 481	29 908	37 663	1 862	-	-
UTILITY DEBT ONLY	-	-	73 911	-	31 950	-	-	-
SHORT-TERM.	13 183	900	45	11 060	4 824	10 231	-	397
LONG-TERM DEBT ISSUED.	166	-	3 055	5 200	4 665	3 656	-	-
LONG-TERM DEBT RETIRED	1 267	890	10 354	6 099	1 557	4 899	573	395
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	104	768	361	-	2 132	17	362

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.							
	Altoona	Bethlehem	Pittsburgh towship ¹	Chester	Erie	Harrisburg	Haverford towship	Johnstown
POPULATION: 1960	69 407	75 408	59 298	63 658	138 440	79 697	54 019	53 949
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	1/1
GENERAL REVENUE.	4 395	9 222	1 729	6 366	14 434	6 703	2 713	3 250
INTERGOVERNMENTAL REVENUE	741	3 258	144	2 539	3 340	493	620	326
FROM STATE GOVERNMENT.	602	639	144	371	1 123	340	158	229
FROM FEDERAL GOVERNMENT.	43	2 138	-	2 075	2 018	-	-	-
FROM LOCAL GOVERNMENTS	96	481	-	93	199	153	462	96
GENERAL REVENUE FROM OWN SOURCES.	3 654	5 964	1 585	3 827	11 095	6 209	2 094	2 924
TAXES.	2 684	4 326	1 188	3 289	8 010	4 411	1 652	2 259
PROPERTY.	1 778	2 643	1 028	1 475	6 241	2 325	1 541	1 309
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	3	-	-	-	-	-	-	-
OTHER	903	1 683	160	1 814	1 769	2 086	110	950
CURRENT CHARGES.	764	1 110	302	382	1 649	1 373	410	378
MISCELLANEOUS.	206	528	96	156	1 436	425	32	288
GENERAL EXPENDITURE: ALL FUNCTIONS	4 504	9 678	2 029	6 466	15 671	6 985	2 878	3 314
CAPITAL OUTLAY.	720	3 000	168	2 543	5 338	1 091	487	719
OTHER	3 783	6 678	1 861	3 923	10 332	5 894	2 391	2 596
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	657	754	578	624	1 387	1 126	588	642
OTHER THAN CAPITAL OUTLAY.	387	547	451	391	1 298	741	495	402
PUBLIC WELFARE.	-	-	2	-	-	8	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	12	-	-	130	19	1	-
OTHER THAN CAPITAL OUTLAY.	-	12	-	-	130	19	1	-
HEALTH.	32	130	10	139	130	112	38	31
POLICE PROTECTION	617	947	474	1 013	1 524	1 168	633	551
FIRE PROTECTION	681	816	60	364	1 366	694	46	711
SEWERAGE.	291	833	489	446	633	727	728	24
OTHER THAN CAPITAL OUTLAY.	252	274	489	286	633	462	402	24
SANITATION OTHER THAN SEWERAGE.	166	76	6	541	591	794	345	231
PARKS AND RECREATION.	140	638	14	200	563	465	77	218
HOUSING AND URBAN RENEWAL	430	1 038	-	2 134	4 556	87	-	258
OTHER THAN CAPITAL OUTLAY.	52	172	-	252	266	87	-	-
LIBRARIES	-	1 087	-	50	-	15	37	36
FINANCIAL ADMINISTRATION.	127	330	12	209	380	308	22	115
GENERAL CONTROL	75	128	160	191	393	180	123	36
GENERAL PUBLIC BUILDINGS.	49	235	93	80	362	161	32	71
OTHER THAN CAPITAL OUTLAY.	49	186	93	73	164	161	32	69
INTEREST ON GENERAL DEBT.	20	362	40	172	665	141	36	39
ALL OTHER	1 218	2 291	92	302	2 991	962	171	350
WATER SUPPLY REVENUE	826	1 529	-	-	1 626	907	-	-
WATER SUPPLY EXPENDITURE	532	1 467	-	-	1 611	1 122	-	-
CURRENT OPERATION	491	766	-	-	1 315	628	-	-
CAPITAL OUTLAY.	42	701	-	-	212	475	-	-
INTEREST ON DEBT.	-	-	-	-	63	18	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 724	3 923	704	2 311	6 356	3 961	1 341	1 950
GROSS DEBT OUTSTANDING	564	11 151	615	5 330	23 885	5 303	1 225	1 889
LONG-TERM	564	9 118	615	3 145	15 765	3 803	1 225	1 756
FULL FAITH AND CREDIT	564	9 118	615	3 145	15 765	3 803	1 225	1 756
UTILITY DEBT ONLY	-	-	-	-	2 470	619	-	-
NONGUARANTEED	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-	-
SHORT-TERM.	-	2 033	-	2 185	8 120	1 500	-	133
LONG-TERM DEBT ISSUED.	-	-	-	1 500	-	440	100	526
LONG-TERM DEBT RETIRED	74	503	55	295	1 180	298	105	177
EXHIBIT C CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	96	174	-	99	608	230	-	113

Note: See text for coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "for utility" is indicated as follows: Electric power E; gas supply G; transit system T. Two or more utilities are indicated by an asterisk (*).

* Represents "or" or "and to" or.

† Data are for fiscal year 1966.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.							
	Lancaster	Lower Merion township	Penn Hills township	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
POPULATION, 1960	61 055	59 420	51 512	2 002 512	604 332	98 177	111 443	93 158
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	4 979	5 246	2 370	422 331	80 278	6 328	10 159	4 756
INTERGOVERNMENTAL REVENUE	1 728	301	305	79 545	13 015	587	3 909	414
FROM STATE GOVERNMENT.	240	278	272	30 232	2 903	567	2 210	327
FROM FEDERAL GOVERNMENT.	1 445	-	-	47 587	6 240	-	1 655	-
FROM LOCAL GOVERNMENTS	43	22	33	1 726	3 872	20	44	87
GENERAL REVENUE FROM OWN SOURCES.	3 251	4 946	2 065	342 786	67 263	5 741	6 251	4 342
TAXES.	2 222	4 149	1 763	265 016	55 374	4 858	5 113	3 756
PROPERTY.	1 552	3 845	1 081	108 675	34 640	3 424	3 082	3 484
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
OTHER	670	304	682	154 742	18 042	1 382	2 032	272
CURRENT CHARGES.	815	645	190	39 004	1 351	619	381	407
MISCELLANEOUS.	214	152	113	38 766	10 538	264	756	179
GENERAL EXPENDITURE, ALL FUNCTIONS	6 350	5 683	2 143	418 998	76 427	11 784	9 523	3 973
CAPITAL OUTLAY.	1 924	898	90	89 061	16 885	6 104	3 584	113
OTHER	4 426	4 785	2 053	329 937	59 542	5 680	5 939	3 861
EDUCATION	-	-	-	9 559	12	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	9 555	12	-	-	-
HIGHWAYS.	369	891	446	18 540	7 681	635	471	510
OTHER THAN CAPITAL OUTLAY.	369	795	446	14 815	3 946	478	259	496
PUBLIC WELFARE.	-	-	-	15 349	30	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	25 798	-	-	-	4
OTHER THAN CAPITAL OUTLAY.	-	-	-	25 470	-	-	-	4
HEALTH.	68	135	9	10 049	24	174	74	69
POLICE PROTECTION	738	1 178	499	63 934	14 074	1 189	1 026	1 239
FIRE PROTECTION	699	232	67	23 388	8 475	628	1 347	1 164
SEWERAGE.	445	569	310	16 707	1 013	337	-	330
OTHER THAN CAPITAL OUTLAY.	371	309	310	5 096	1 004	255	-	317
SANITATION OTHER THAN SEWERAGE.	127	1 110	324	21 334	6 651	130	417	462
PARKS AND RECREATION.	247	504	125	24 238	7 188	480	305	213
HOUSING AND URBAN RENEWAL	2 373	-	-	40 315	9 701	5 984	2 657	-
OTHER THAN CAPITAL OUTLAY.	545	-	-	7 011	2 518	234	453	-
LIBRARIES	30	259	10	7 944	2 823	234	150	104
FINANCIAL ADMINISTRATION.	168	184	49	9 290	2 574	265	235	296
GENERAL CONTROL.	123	162	158	21 918	1 758	231	183	99
GENERAL PUBLIC BUILDINGS.	150	50	20	7 930	2 162	163	45	105
OTHER THAN CAPITAL OUTLAY.	150	50	20	6 107	1 848	163	45	53
INTEREST ON GENERAL DEBT.	254	67	31	27 142	3 800	365	360	122
ALL OTHER	559	342	96	75 563	8 461	969	2 254	257
WATER SUPPLY REVENUE	1 664	-	-	22 402	9 726	1 578	-	-
WATER SUPPLY EXPENDITURE	1 123	-	-	25 694	9 210	1 362	-	-
CURRENT OPERATION	1 123	-	-	13 982	5 821	1 182	-	-
CAPITAL OUTLAY.	-	-	-	7 866	3 389	163	-	-
INTEREST ON DEBT.	-	-	-	3 846	-	17	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 903	2 750	1 044	219 516	45 040	4 164	3 305	2 259
GROSS DEBT OUTSTANDING	8 290	5 865	722	972 493	150 126	14 770	17 006	4 211
LONG-TERM	2 565	5 865	722	861 192	97 741	7 270	5 177	4 211
FULL FAITH AND CREDIT.	2 565	5 865	722	857 586	85 617	6 475	5 177	4 211
UTILITY DEBT ONLY.	-	-	-	117 183	-	900	-	-
NONGUARANTEED.	-	-	-	3 606	12 124	795	-	-
UTILITY DEBT ONLY.	-	-	-	-	-	-	-	-
SHORT-TERM.	5 725	-	-	111 301	52 385	7 500	11 829	-
LONG-TERM DEBT ISSUED.	600	4 375	-	58 015	26 654	850	2 591	650
LONG-TERM DEBT RETIRED	215	315	89	39 122	7 764	935	398	464
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	132	87	-	17 770	3 858	472	340	339

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.		RHODE ISLAND				SOUTH CAROLINA	
	Wilkes-Barre	York	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia
POPULATION: 1960	63 551	54 504	66 766	81 001	207 498	68 504	65 925	97 433
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	6/30	9/30	1/31	12/31	6/30
GENERAL REVENUE.	4 787	3 965	16 909	17 955	45 271	17 689	5 734	8 030
INTERGOVERNMENTAL REVENUE	898	349	3 360	5 341	9 931	5 027	900	1 089
FROM STATE GOVERNMENT	509	313	3 306	3 743	9 386	4 720	373	551
FROM FEDERAL GOVERNMENT	316	-	54	1 575	390	307	496	-
FROM LOCAL GOVERNMENTS	73	36	-	22	156	-	31	538
GENERAL REVENUE FROM OWN SOURCES.	3 889	3 616	13 549	12 615	35 340	12 662	4 835	6 940
TAXES.	3 325	2 286	12 596	11 840	30 589	11 904	3 713	4 371
PROPERTY.	1 817	1 420	12 464	11 693	30 125	11 746	2 851	3 293
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	12	130	-	-	-	-	-	-
OTHER	1 495	735	132	147	464	159	862	1 078
CURRENT CHARGES.	226	1 132	579	253	2 844	374	589	794
MISCELLANEOUS.	338	198	374	522	1 907	384	532	1 775
GENERAL EXPENDITURE: ALL FUNCTIONS	4 551	3 972	18 261	17 986	49 735	17 103	8 686	8 250
CAPITAL OUTLAY.	1 248	238	4 158	3 308	10 084	235	3 677	1 190
OTHER	3 303	3 734	14 103	14 678	39 651	16 868	5 009	7 060
EDUCATION	-	-	11 160	7 908	20 255	11 123	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	8 073	6 633	16 270	11 133	-	-
HIGHWAYS.	364	451	1 203	1 084	2 406	958	407	752
OTHER THAN CAPITAL OUTLAY.	205	359	1 049	601	2 017	912	341	692
PUBLIC WELFARE.	8	-	188	907	3 776	196	135	-
CASH ASSISTANCE PAYMENTS	-	-	111	432	1 341	-	-	-
HOSPITALS	-	7	6	15	-	17	-	-
OTHER THAN CAPITAL OUTLAY.	-	7	6	15	-	17	-	-
HEALTH.	66	32	-	66	176	-	-	141
POLICE PROTECTION	622	708	854	1 330	3 978	1 161	1 145	1 505
FIRE PROTECTION	574	449	883	1 001	3 613	1 245	902	1 160
SEWERAGE.	74	371	1 196	492	1 094	178	850	588
OTHER THAN CAPITAL OUTLAY.	74	352	345	402	1 094	150	-	173
SANITATION OTHER THAN SEWERAGE.	291	354	282	336	1 596	339	693	1 522
PARKS AND RECREATION.	256	278	116	371	1 743	206	2 999	857
HOUSING AND URBAN RENEWAL	1 035	21	44	1 073	4 647	-	-	33
OTHER THAN CAPITAL OUTLAY.	166	21	25	242	796	-	-	33
LIBRARIES	15	4	-	274	502	211	-	-
FINANCIAL ADMINISTRATION.	234	47	262	266	1 152	270	150	291
GENERAL CONTROL	124	106	295	235	950	221	133	292
GENERAL PUBLIC BUILDINGS.	39	42	271	473	88	94	25	156
OTHER THAN CAPITAL OUTLAY.	39	42	271	156	88	94	17	136
INTEREST ON GENERAL DEBT.	158	55	949	611	1 651	622	98	86
ALL OTHER	692	1 007	551	1 543	2 110	262	1 150	888
WATER SUPPLY REVENUE	-	-	-	1 199	3 403	706	3 788	2 981
WATER SUPPLY EXPENDITURE	-	-	-	1 420	7 511	423	2 229	1 612
CURRENT OPERATION	-	-	-	860	2 269	403	1 164	579
CAPITAL OUTLAY.	-	-	-	510	5 084	-	700	502
INTEREST ON DEBT.	-	-	-	51	158	19	365	530
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 197	1 956	9 658	9 441	28 222	12 134	4 212	4 883
GROSS DEBT OUTSTANDING	5 465	2 319	25 194	19 188	78 284	35 329	15 141	18 139
LONG-TERM	1 660	1 505	22 194	15 873	54 956	14 738	15 141	18 139
FULL FAITH AND CREDIT	1 660	1 505	22 194	15 873	54 956	14 738	4 012	1 670
UTILITY DEBT ONLY	-	-	-	1 398	4 380	448	478	430
NONGUARANTEED	-	-	-	-	-	-	11 129	16 469
UTILITY DEBT ONLY	-	-	-	-	-	-	10 019	15 294
SHORT-TERM.	3 805	814	3 000	3 315	23 328	20 591	-	-
LONG-TERM DEBT ISSUED.	-	-	-	2 550	6 750	-	1 500	-
LONG-TERM DEBT RETIRED	225	145	1 546	1 287	2 907	936	450	923
EXHIBIT C CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	204	136	142	172	1 913	138	32	151

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued**

(Dollar amounts in thousands)

Item	SOUTH CAROLINA--Coh.	SOUTH DAKOTA	TENNESSEE				TEXAS	
	Greenville	Sioux Falls ¹	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo
POPULATION: 1960	56 188	65 466	130 009	111 827	497 524	2399 743	90 368	137 969
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	12/31	12/31	6/30	9/30	9/30
GENERAL REVENUE	5 534	5 222	44 699	41 633	129 748	124 381	6 135	12 353
INTERGOVERNMENTAL REVENUE	450	334	20 261	21 981	67 329	47 819	162	406
FROM STATE GOVERNMENT	337	256	10 289	10 761	39 238	43 407	140	61
FROM FEDERAL GOVERNMENT	-	78	2 485	642	1 297	4 126	-	63
FROM LOCAL GOVERNMENTS	114	-	7 488	10 379	26 794	286	21	281
GENERAL REVENUE FROM OWN SOURCES	5 084	4 888	24 437	19 652	62 419	76 562	5 973	11 947
TAXES	4 221	3 800	9 491	13 155	37 183	57 959	3 792	7 365
PROPERTY	3 157	3 665	7 369	10 966	27 607	43 493	3 415	6 719
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	9 437	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	-
OTHER	1 063	135	875	970	5 270	1 709	317	515
CURRENT CHARGES	240	622	13 894	5 418	4 306	3 320	60	130
MISCELLANEOUS	623	466	1 053	1 079	19 101	14 056	1 310	2 612
GENERAL EXPENDITURE: ALL FUNCTIONS	5 760	4 906	46 188	50 495	144 155	136 572	6 588	14 632
CAPITAL OUTLAY	1 011	1 069	6 674	15 290	26 764	39 760	1 651	5 364
OTHER	4 749	3 837	39 513	35 205	117 391	96 812	4 937	9 268
EDUCATION	-	-	18 617	21 834	67 085	57 979	-	-
OTHER THAN CAPITAL OUTLAY	-	-	16 702	18 590	53 963	50 172	-	-
HIGHWAYS	729	925	2 634	3 184	7 066	8 158	1 342	2 722
OTHER THAN CAPITAL OUTLAY	605	590	910	1 702	3 966	4 032	532	1 239
PUBLIC WELFARE	-	-	200	1 493	433	1 470	15	12
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	266	-	-
HOSPITALS	-	-	12 165	-	15 827	7 139	-	-
OTHER THAN CAPITAL OUTLAY	-	-	11 635	-	14 590	7 019	-	-
HEALTH	162	86	41	63	1 252	1 635	119	474
POLICE PROTECTION	1 170	708	1 812	4 529	9 331	6 736	825	1 546
FIRE PROTECTION	968	590	1 653	3 414	9 952	4 051	848	1 223
SEWERAGE	491	701	1 303	6 946	2 530	25 948	348	1 293
OTHER THAN CAPITAL OUTLAY	73	268	628	524	185	925	239	462
SANITATION OTHER THAN SEWERAGE	672	46	862	1 347	5 677	2 343	507	1 093
PARKS AND RECREATION	259	540	607	2 167	6 544	2 418	591	706
HOUSING AND URBAN RENEWAL	-	-	1 519	654	432	94	-	-
OTHER THAN CAPITAL OUTLAY	-	-	621	-	-	94	-	-
LIBRARIES	-	157	397	559	1 883	1 082	173	399
FINANCIAL ADMINISTRATION	190	167	439	303	867	1 400	200	635
GENERAL CONTROL	152	107	656	425	973	3 059	220	300
GENERAL PUBLIC BUILDINGS	179	92	431	152	285	501	88	2 780
OTHER THAN CAPITAL OUTLAY	56	57	198	147	280	500	75	80
INT'L ST. ON GENERAL DEBT	138	85	935	2 254	5 502	5 019	452	967
AL. OTHER	648	703	1 916	1 171	8 516	7 540	861	393
WATER SUPPLY REVENUE	2 572	1 068	-	3 801	7 226	3 676	2 370	3 264
WATER SUPPLY EXPENDITURE	4 538	1 434	-	4 654	5 890	13 091	2 006	2 650
CURRENT OPERATION	787	540	-	2 086	3 566	1 877	1 123	912
CAPITAL OUTLAY	3 206	879	-	2 327	1 926	9 662	359	1 586
INTEREST ON DEBT	546	15	-	242	398	1 552	524	152
OTHER UTILITY REVENUE	-	(F) 432	(F) 28 711	(F) 24 906	(*) 88 905	(F) 38 961	(T) 71	(T) 189
OTHER UTILITY EXPENDITURE	-	341	25 483	26 277	85 068	37 945	94	392
CURRENT OPERATION	-	304	21 055	18 183	62 578	28 214	94	300
CAPITAL OUTLAY	-	37	4 427	7 769	18 070	8 405	-	92
INTEREST ON DEBT	-	-	-	325	4 420	1 326	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	3 415	3 348	32 441	29 736	106 398	73 712	3 868	6 575
GROSS DEBT OUTSTANDING	22 586	3 192	25 379	86 995	345 547	257 184	31 035	32 629
LONG-TERM	22 586	3 192	25 379	85 595	341 547	253 755	31 035	32 629
FULL FAITH AND CREDIT	6 176	1 782	18 839	64 623	187 992	142 767	17 355	28 219
UTILITY DEBT ONLY	1 181	-	-	-	3 434	4 383	1 766	725
NONGUARANTEED	16 410	1 410	6 540	20 972	153 555	110 988	13 680	4 410
UTILITY DEBT ONLY	16 390	630	-	20 972	153 015	109 383	7 597	4 105
SHORT-TERM	-	-	-	1 400	4 000	3 429	-	-
LONG-TERM DEBT ISSUED	4 290	810	-	13 500	31 280	35 000	3 000	-
LONG-TERM DEBT RETIRED	835	549	2 107	3 805	22 454	18 469	1 032	1 626
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	99	231	1 087	1 381	6 613	3 709	47	67

Note: See text as to average of fiscal years. Because of rounding, detail may not add to totals. The type of other utility is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

¹Data are for fiscal 1967.

²1960 population of Davidson County.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68-Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.							
	Austin	Beaumont	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston ¹	Houston
POPULATION: 1960	186 545	119 175	167 690	679 684	276 687	356 268	67 175	938 219
DATE OF END OF FISCAL YEAR	9/30	6/30	7/31	9/30	2/28	9/30	9/30	12/31
GENERAL REVENUE.	19 086	10 453	19 981	91 872	21 824	36 318	9 226	103 137
INTERGOVERNMENTAL REVENUE	1 000	74	2 243	9 184	2 217	1 655	75	5 069
FROM STATE GOVERNMENT	225	27	140	1 139	1 086	145	2	377
FROM FEDERAL GOVERNMENT	474	-	889	6 926	994	1 105	-	3 588
FROM LOCAL GOVERNMENTS	301	47	1 215	1 119	138	405	73	1 104
GENERAL REVENUE FROM OWN SOURCES.	18 086	10 379	17 738	82 688	19 606	34 663	9 152	98 068
TAXES.	9 641	7 039	9 001	63 288	13 790	20 539	2 870	73 829
PROPERTY	8 893	6 491	8 324	55 822	11 838	18 684	2 472	65 006
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	359	397	465	6 377	1 511	1 270	306	6 582
OTHER	389	151	211	1 089	441	585	91	2 241
CURRENT CHARGES.	6 039	1 643	7 616	8 100	3 311	7 275	25 655	9 404
MISCELLANEOUS.	2 406	1 697	1 121	11 300	2 505	6 849	627	14 835
GENERAL EXPENDITURE: ALL FUNCTIONS	28 267	10 323	22 696	85 167	20 497	45 840	9 923	136 003
CAPITAL OUTLAY.	7 678	2 353	5 553	22 199	5 644	20 778	2 138	66 132
OTHER	20 589	7 970	17 144	62 968	14 853	25 062	7 785	69 871
EDUCATION	-	-	-	-	-	-	-	23
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-	23
HIGHWAYS.	3 944	3 145	3 114	17 145	3 643	10 284	873	19 132
OTHER THAN CAPITAL OUTLAY	933	999	1 259	5 666	1 294	1 933	404	4 240
PUBLIC WELFARE.	-	-	453	13	31	-	261	21
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	5 687	-	5 377	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	5 182	-	5 322	-	-	-	-	-
HEALTH.	449	188	357	1 663	637	804	116	3 745
POLICE PROTECTION	2 999	1 283	2 272	13 977	3 242	5 423	685	15 572
FIRE PROTECTION	2 483	1 341	1 673	10 206	2 866	4 046	612	14 426
SEWERAGE.	2 380	505	2 412	7 049	215	3 725	744	22 142
OTHER THAN CAPITAL OUTLAY	836	452	765	2 553	119	922	297	3 575
SANITATION OTHER THAN SEWERAGE.	1 113	753	1 170	6 256	1 518	2 481	369	7 019
PARKS AND RECREATION.	2 228	277	1 674	5 584	1 998	3 006	378	13 695
HOUSING AND URBAN RENEWAL	807	-	-	-	-	439	-	-
OTHER THAN CAPITAL OUTLAY	333	-	-	-	-	-	-	-
LIBRARIES	1 026	124	536	2 363	492	1 491	70	1 662
FINANCIAL ADMINISTRATION.	778	286	479	1 695	444	1 245	255	2 762
GENERAL CONTROL	704	262	557	1 630	527	664	94	2 049
GENERAL PUBLIC BUILDINGS.	228	120	82	1 055	97	286	167	1 237
OTHER THAN CAPITAL OUTLAY	227	120	82	581	97	282	78	331
INTEREST ON GENERAL DEBT.	980	777	1 407	7 396	1 128	2 840	613	10 419
ALL OTHER	2 461	1 261	1 134	9 135	3 657	9 106	34 686	22 099
WATER SUPPLY REVENUE	5 217	1 791	4 494	23 202	7 144	8 389	1 082	17 074
WATER SUPPLY EXPENDITURE	4 866	917	3 085	17 750	12 029	6 467	843	24 347
CURRENT OPERATION	1 670	713	2 199	6 635	3 263	2 969	692	7 510
CAPITAL OUTLAY	3 138	39	618	10 836	7 731	2 588	21	14 007
INTEREST ON DEBT.	58	165	267	279	1 036	910	131	2 830
OTHER UTILITY REVENUE	(E)20 814	-	(*)3 051	(T)8 299	-	-	-	(G) 608
OTHER UTILITY EXPENDITURE	18 891	-	2 969	17 596	-	-	-	303
CURRENT OPERATION	5 508	-	2 076	6 852	-	-	-	30
CAPITAL OUTLAY	10 756	-	876	10 277	-	-	-	-
INTEREST ON DEBT.	2 627	-	17	467	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	18 165	5 434	12 969	57 825	13 167	18 809	5 268	53 118
GROSS DEBT OUTSTANDING	122 322	26 513	52 382	259 884	61 150	122 836	22 478	389 046
LONG-TERM	120 407	26 513	52 382	259 884	61 150	122 836	22 463	389 046
FULL FAITH AND CREDIT	34 697	22 523	43 664	130 526	28 678	89 322	16 719	294 073
UTILITY DEBT ONLY	2 975	350	-	6 903	-	853	5 189	35 796
NONGUARANTEED.	85 710	3 990	8 718	129 358	32 472	33 514	5 744	94 973
UTILITY DEBT ONLY	85 710	3 990	8 718	8 100	29 577	30 864	-	34 773
SHORT-TERM.	1 915	-	-	-	-	-	15	-
LONG-TERM DEBT ISSUED.	11 613	-	3 200	36 682	-	17 400	3 500	36 183
LONG-TERM DEBT RETIRED	4 248	1 588	2 714	19 320	1 664	6 797	463	21 735
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	714	77	-	5 322	979	1 809	89	3 330

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

¹Data are for fiscal 1966.

²Includes \$3,494,000 revenue of Galveston Wharves.

³Includes \$3,393,000 expenditure of the Galveston Wharves.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(ollar amount in thousand.)

Item	TEXAS--LOR.							
	Laredo	Lubbock	Midland	Odessa	Pasadena	Port Arthur	San Angelo	San Antonio
POPULATION: 1960	60 678	128 691	62 625	80 338	58 737	66 676	58 815	582 718
DATE OF END OF FISCAL YEAR	6/30	9/30	9/30	9/30	9/30	9/30	9/30	7/31
GENERAL REVENUE.	3 164	9 021	4 869	5 061	4 876	5 493	3 754	38 422
INTERGOVERNMENTAL REVENUE	89	479	-	2	157	342	239	3 781
FROM STATE GOVERNMENT.	-	-	-	2	14	32	122	943
FROM FEDERAL GOVERNMENT.	78	288	-	-	43	290	-	2 576
FROM LOCAL GOVERNMENTS	11	191	-	-	100	20	117	262
GENERAL REVENUE FROM OWN SOURCES.	3 075	8 541	4 869	5 058	4 719	5 151	3 515	34 641
TAXES.	1 771	6 652	2 945	3 123	3 417	3 538	2 570	22 434
PROPERTY.	1 606	6 270	2 657	2 847	2 929	3 169	2 312	21 126
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	133	306	239	243	384	326	183	487
OTHER	32	76	49	34	104	43	75	821
CURRENT CHARGES.	1 174	750	1 399	1 006	823	977	618	4 794
MISCELLANEOUS.	130	1 139	526	929	479	636	328	7 413
GENERAL EXPENDITURE: ALL FUNCTIONS	3 719	11 861	4 396	5 334	5 594	5 547	3 697	55 017
CAPITAL OUTLAY.	660	2 736	382	1 345	1 798	958	742	23 592
OTHER	3 059	9 125	4 014	3 990	3 796	4 589	2 955	31 425
EDUCATION	-	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-	-
HIGHWAYS.	849	1 405	520	838	1 009	548	777	7 859
OTHER THAN CAPITAL OUTLAY.	667	739	417	365	324	409	405	3 564
PUBLIC WELFARE.	99	202	-	1	-	-	92	280
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	33	124
HOSPITALS	33	-	31	-	-	-	-	1
OTHER THAN CAPITAL OUTLAY.	33	-	31	-	-	-	-	1
HEALTH.	107	452	60	36	86	98	75	1 839
POLICE PROTECTION	310	1 705	784	972	864	678	606	6 270
FIRE PROTECTION	509	1 452	570	818	156	679	670	3 867
SEWERAGE.	126	1 327	175	220	877	1 060	179	4 244
OTHER THAN CAPITAL OUTLAY.	126	271	143	219	382	739	98	1 082
SANITATION OTHER THAN SEWERAGE.	249	1 022	449	574	799	111	5	2 984
PARKS AND RECREATION.	138	1 224	288	63	302	127	235	12 703
HOUSING AND URBAN RENEWAL	-	187	-	-	-	327	-	1 856
OTHER THAN CAPITAL OUTLAY.	-	173	-	-	-	184	-	590
LIBRARIES	27	242	-	-	125	117	23	1 965
FINANCIAL ADMINISTRATION.	121	431	240	201	161	174	114	998
GENERAL CONTROL.	207	517	169	179	227	160	129	1 255
GENERAL PUBLIC BUILDINGS.	20	138	91	744	92	304	185	338
OTHER THAN CAPITAL OUTLAY.	20	138	89	33	91	79	55	328
INTEREST ON GENERAL DEBT.	163	605	180	331	623	448	135	2 929
ALL OTHER	759	952	841	356	273	716	474	5 629
WATER SUPPLY REVENUE	981	3 885	1 749	2 296	1 232	1 075	1 546	9 090
WATER SUPPLY EXPENDITURE	534	2 157	1 273	2 292	666	969	1 032	12 166
CURRENT OPERATION	422	930	563	1 481	321	676	793	2 988
CAPITAL OUTLAY.	-	721	339	414	210	57	134	8 209
INTEREST ON DEBT.	112	507	372	397	135	237	106	969
OTHER UTILITY REVENUE	-	(E) 4 646	-	-	-	-	(T) 101	(*) 64 090
OTHER UTILITY EXPENDITURE	-	3 324	-	-	-	-	156	61 619
CURRENT OPERATION	-	2 427	-	-	-	-	156	31 251
CAPITAL OUTLAY.	-	563	-	-	-	-	-	28 742
INTEREST ON DEBT.	-	334	-	-	-	-	-	1 626
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	1 943	7 634	2 883	3 051	1 933	2 995	2 313	40 454
GROSS DEBT OUTSTANDING	8 683	44 943	15 243	16 513	23 162	19 830	8 029	167 680
LONG-TERM	8 521	42 370	15 243	16 513	23 090	15 873	8 029	160 001
FULL FAITH AND CREDIT	4 163	27 130	5 831	8 558	19 607	11 785	3 036	65 182
UTILITY DEBT ONLY	-	9 516	1 639	1 715	-	2 706	-	-
NONGUARANTEED	4 359	15 240	9 412	7 955	3 483	4 088	4 993	94 819
UTILITY DEBT ONLY	3 160	15 240	8 702	7 955	3 483	2 044	4 218	77 090
SHORT-TERM.	162	2 573	-	-	72	3 947	-	7 679
LONG-TERM DEBT ISSUED.	1 378	2 500	-	-	3 194	2 000	130	16 000
LONG-TERM DEBT RETIRED	309	3 182	822	586	737	1 180	518	8 234
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	'6	76	34	32	-	47	-	1 149

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued**

(Dollar amounts in thousands)

Item	TEXAS--Con.			UTAH		VIRGINIA		
	Tyler	Waco	Wichita Falls	Ogden	Salt Lake City	Alexandria	Hampton	Lynchburg
POPULATION, 1960	51 230	97 808	101 724	70 197	189 454	91 023	89 258	54 790
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	12/31	6/30	6/30	6/30	6/30
GENERAL REVENUE	4 184	7 484	9 888	5 578	20 181	31 780	24 390	15 922
INTERGOVERNMENTAL REVENUE	259	602	91	839	2 145	6 481	10 815	4 395
FROM STATE GOVERNMENT	211	60	91	527	1 318	4 941	9 179	4 237
FROM FEDERAL GOVERNMENT	10	504	-	201	827	1 315	1 590	154
FROM LOCAL GOVERNMENTS	38	38	-	111	-	225	46	4
GENERAL REVENUE FROM OWN SOURCES . . .	3 926	6 882	9 796	4 739	18 036	25 300	13 575	11 527
TAXES	2 469	4 576	4 920	2 835	13 528	21 883	11 168	10 122
PROPERTY	2 229	4 148	4 417	1 781	8 116	16 034	7 143	5 229
GENERAL SALES AND GROSS RECEIPTS . . .	-	-	-	705	3 137	2 266	1 303	1 941
SELECTIVE SALES AND GROSS RECEIPTS . . .	199	326	410	150	1 289	1 261	1 648	1 326
OTHER	41	102	93	199	987	2 322	1 074	1 626
CURRENT CHARGES	1 112	1 591	4 383	999	2 672	2 575	1 666	786
MISCELLANEOUS	345	715	493	906	1 836	841	740	619
GENERAL EXPENDITURE: ALL FUNCTIONS	6 393	7 676	9 993	7 088	14 354	32 510	37 917	14 735
CAPITAL OUTLAY	3 284	1 701	1 018	3 125	2 719	6 707	14 281	1 829
OTHER	3 109	5 974	8 976	3 963	11 635	25 803	23 636	12 906
EDUCATION	-	-	-	-	-	13 638	20 335	7 363
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	11 573	13 368	6 836
HIGHWAYS	1 171	1 284	1 507	630	2 1 .	1 648	1 406	861
OTHER THAN CAPITAL OUTLAY	302	454	873	185	1 484	843	899	445
PUBLIC WELFARE	58	40	-	-	-	1 320	1 080	1 445
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	261	791	721
HOSPITALS	-	-	2 556	-	-	143	-	-
OTHER THAN CAPITAL OUTLAY	-	-	2 556	-	-	143	-	-
HEALTH	101	130	206	6	584	502	455	123
POLICE PROTECTION	551	1 112	1 070	881	2 400	2 557	1 247	792
FIRE PROTECTION	483	861	928	1 353	1 965	1 883	545	607
SEWERAGE	2 421	456	168	550	711	546	632	331
OTHER THAN CAPITAL OUTLAY	112	265	168	334	642	502	199	179
SANITATION OTHER THAN SEWERAGE	504	529	702	629	550	630	716	282
PARKS AND RECREATION	223	370	436	1 574	1 220	758	832	327
HOUSING AND URBAN RENEWAL	-	760	-	-	-	3 037	5 794	39
OTHER THAN CAPITAL OUTLAY	-	278	-	-	-	604	571	39
LIBRARIES	56	215	95	-	780	752	223	141
FINANCIAL ADMINISTRATION	216	244	468	10	386	467	446	259
GENERAL CONTROL	113	239	294	147	652	1 062	546	352
GENERAL PUBLIC BUILDINGS	33	56	94	95	1 063	263	789	241
OTHER THAN CAPITAL OUTLAY	33	54	92	71	86	251	286	194
INTEREST ON GENERAL DEBT	127	597	683	147	627	1 426	1 178	368
ALL OTHER	335	785	788	975	1 273	1 478	1 694	1 206
WATER SUPPLY REVENUE	1 185	2 025	2 074	1 005	3 535	-	-	1 343
WATER SUPPLY EXPENDITURE	1 471	1 526	1 606	830	3 230	-	-	985
CURRENT OPERATION	701	1 023	983	683	2 365	-	-	367
CAPITAL OUTLAY	336	294	246	72	850	-	-	412
INTEREST ON DEBT	435	208	376	74	14	-	-	205
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . .	2 569	3 994	6 240	3 290	10 922	18 078	15 071	9 277
GROSS DEBT OUTSTANDING	16 424	31 224	28 165	5 592	18 115	42 194	43 809	19 640
LONG-TERM	16 424	29 033	27 587	5 592	18 115	38 619	34 861	19 632
FULL FAITH AND CREDIT	4 941	23 138	17 037	2 459	17 725	32 350	34 861	18 550
UTILITY DEBT ONLY	521	5 384	5 140	9	275	-	-	6 984
NONGUARANTEED	11 483	5 895	10 550	3 133	390	6 270	-	1 082
UTILITY DEBT ONLY	11 483	5 895	10 080	2 153	-	-	-	-
SHORT-TERM	-	2 191	578	-	-	3 575	8 948	8
LONG-TERM DEBT ISSUED	1 500	3 500	1 930	-	1 000	1 885	8 000	-
LONG-TERM DEBT RETIRED	646	954	1 529	177	1 357	3 021	1 762	1 535
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	29	-	47	30	181	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	VIRGINIA--Con.					WASHINGTON			WEST VIRGINIA
	Newport News	Norfolk	Portsmouth	Richmond	Roanoke	Seattle	Spokane	Tacoma	Charleston
POPULATION: 1960	113 662	304 869	114 773	219 958	97 110	557 087	181 608	147 979	85 796
DATE OF END OF FISCAL YEAR	6/30	12/31	6/30	6/30	6/30	12/31	12/31	12/31	6/30
GENERAL REVENUE	35 898	83 183	27 140	79 847	29 506	83 937	16 447	23 872	8 145
INTERGOVERNMENTAL REVENUE	10 815	33 552	11 224	26 032	8 897	16 663	3 725	4 517	235
FROM STATE GOVERNMENT	9 296	25 027	8 200	21 826	8 809	13 945	3 711	3 736	7
FROM FEDERAL GOVERNMENT	1 397	8 408	2 995	1 838	87	981	14	652	208
FROM LOCAL GOVERNMENTS	122	117	29	2 368	-	1 737	-	129	21
GENERAL REVENUE FROM OWN SOURCES	25 083	49 631	15 916	53 815	20 610	67 274	12 721	19 355	7 910
TAXES	19 754	35 344	12 546	43 419	16 781	36 011	6 787	9 497	5 389
PROPERTY	13 559	19 801	6 196	24 584	8 964	19 593	4 077	4 570	2 213
GENERAL SALES AND GROSS RECEIPTS	3 310	4 403	2 604	6 743	2 326	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 156	6 562	2 306	5 848	2 582	8 910	2 432	2 256	259
OTHER	1 730	4 578	1 439	6 245	2 908	7 508	278	2 671	2 918
CURRENT CHARGES	3 843	12 118	2 732	6 459	2 859	19 029	3 671	3 761	2 324
MISCELLANEOUS	1 486	2 169	638	3 937	970	12 234	2 263	6 097	197
GENERAL EXPENDITURE: ALL FUNCTIONS	35 856	86 217	42 138	89 542	29 042	80 651	16 802	23 043	8 878
CAPITAL OUTLAY	7 261	15 870	13 819	23 407	5 440	18 038	3 381	7 069	1 553
OTHER	28 595	70 347	26 320	66 135	23 602	62 613	13 421	15 974	7 325
EDUCATION	19 688	38 557	14 151	32 477	12 478	127	-	-	-
OTHER THAN CAPITAL OUTLAY	15 537	32 335	11 950	23 936	11 145	127	-	-	-
HIGHWAYS	1 223	3 272	1 474	4 686	1 795	10 623	3 468	3 198	1 090
OTHER THAN CAPITAL OUTLAY	1 056	2 165	653	1 801	947	4 167	1 008	2 140	1 090
PUBLIC WELFARE	2 601	8 169	2 474	13 535	2 896	-	-	-	-
CASH ASSISTANCE PAYMENTS	1 768	5 409	1 976	9 072	1 828	-	-	-	-
HOSPITALS	-	3 119	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	1 863	-	-	-	-	-	-	-
HEALTH	273	702	575	818	399	4 024	346	450	181
POLICE PROTECTION	1 886	4 138	2 656	5 572	1 052	12 174	2 772	2 484	1 239
FIRE PROTECTION	1 157	2 968	1 337	3 689	1 255	8 737	2 293	2 936	1 235
SEWERAGE	1 057	1 344	515	4 039	750	13 278	1 203	3 588	878
OTHER THAN CAPITAL OUTLAY	242	570	427	831	350	8 514	818	799	673
SANITATION OTHER THAN SEWERAGE	1 715	1 694	776	1 995	973	6 678	1 791	1 669	530
PARKS AND RECREATION	1 119	2 517	500	2 863	556	8 181	1 414	619	406
HOUSING AND URBAN RENEWAL	1 381	3 512	3 153	1 718	441	2 142	13	1 551	121
OTHER THAN CAPITAL OUTLAY	1 069	2 888	925	1 501	290	1 030	13	196	120
LIBRARIES	134	1 549	186	661	396	2 847	707	776	74
FINANCIAL ADMINISTRATION	443	747	439	1 630	1 000	1 565	259	624	92
GENERAL CONTROL	674	1 387	784	3 011	924	2 828	679	867	295
GENERAL PUBLIC BUILDINGS	36	1 858	326	6 678	1 883	116	514	405	1 210
OTHER THAN CAPITAL OUTLAY	33	905	326	1 021	291	85	511	395	215
INTEREST ON GENERAL DEBT	1 282	3 068	2 052	3 354	374	1 762	368	853	683
ALL OTHER	1 185	7 616	10 740	2 818	1 871	5 569	977	3 024	843
WATER SUPPLY REVENUE	3 388	5 749	2 318	3 911	1 731	8 261	2 508	3 115	-
WATER SUPPLY EXPENDITURE	2 033	3 285	888	2 304	1 192	6 497	2 842	3 356	-
CURRENT OPERATION	1 533	1 874	725	1 780	663	4 466	2 007	1 927	-
CAPITAL OUTLAY	73	1 011	-	459	464	1 125	807	1 344	-
INTEREST ON DEBT	427	400	162	65	65	906	27	86	-
OTHER UTILITY REVENUE	-	-	-	(G) 11 627	-	(+) 56 655	-	(+) 22 147	-
OTHER UTILITY EXPENDITURE	-	-	-	9 356	-	73 712	-	72 389	-
CURRENT OPERATION	-	-	-	8 016	-	37 091	-	14 214	-
CAPITAL OUTLAY	-	-	-	1 181	-	32 008	-	52 174	-
INTEREST ON DEBT	-	-	-	159	-	4 613	-	6 002	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	22 432	43 835	13 683	50 529	16 291	68 443	10 537	20 252	3 990
GROSS DEBT OUTSTANDING	48 763	128 376	72 152	125 310	19 806	246 056	11 630	222 112	18 989
LONG-TERM	47 732	108 578	54 220	121 728	18 779	238 168	10 742	216 167	18 989
FULL FAITH AND CREDIT	43 160	74 601	39 407	95 356	13 856	47 808	5 789	13 079	4 595
UTILITY DEBT ONLY	11 140	12 390	4 522	8 491	2 414	-	-	-	-
NONGUARANTEED	4 892	33 977	14 813	26 372	4 923	190 360	4 953	203 088	14 394
UTILITY DEBT ONLY	-	-	-	-	-	184 255	768	191 850	-
SHORT-TERM	831	19 798	17 933	3 582	1 027	7 888	688	5 945	-
LONG-TERM DEBT ISSUED	-	7 395	-	17 000	-	8 486	2 045	42 037	144
LONG-TERM DEBT RETIRED	1 765	5 955	3 023	7 299	1 596	9 519	1 621	4 944	1 220
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	385	662	337	2 035	905	6 062	1 069	1 429	184

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships
of Over 50,000: 1967-68--Continued

(Dollar amounts in thousands)

Item	WEST VIRGINIA--Con.				WISCONSIN				
	Huntington	Wheeling	Green Bay	Kenosha	Madison	Milwaukee	Racine	Wauwatosa	West Allis ¹
POPULATION: 1960	83 627	53 400	62 888	67 899	126 706	741 324	89 144	56 923	68 157
DATE OF END OF FISCAL YEAR	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE.	5 895	5 530	23 937	20 709	50 170	135 631	12 962	16 231	20 730
INTERGOVERNMENTAL REVENUE	101	235	8 704	6 064	12 693	55 242	5 984	4 660	4 484
FROM STATE GOVERNMENT.	-	164	6 917	5 068	11 370	50 355	5 339	4 582	4 381
FROM FEDERAL GOVERNMENT.	101	67	4	181	1 139	4 045	645	2	-
FROM LOCAL GOVERNMENTS	-	4	1 782	816	184	842	-	76	104
GENERAL REVENUE FROM OWN SOURCES.	5 795	5 295	15 233	14 645	37 477	80 389	6 978	11 571	16 246
TAXES.	3 778	2 508	11 218	12 719	27 584	58 944	5 210	8 718	13 635
PROPERTY.	1 508	1 166	11 078	12 596	27 277	56 640	5 046	8 597	13 448
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	525	291	-	-	-	-	-	-	-
OTHER	1 746	1 051	140	123	307	2 304	163	121	187
CURRENT CHARGES.	1 486	2 649	3 262	669	6 050	8 602	743	954	740
MISCELLANEOUS.	531	138	754	1 256	3 843	12 843	1 026	1 900	1 871
GENERAL EXPENDITURE: ALL FUNCTIONS	5 568	5 459	23 948	19 969	53 669	152 363	14 234	16 145	19 322
CAPITAL OUTLAY.	692	718	3 962	2 296	12 651	47 135	4 868	2 824	3 122
OTHER	4 876	4 741	19 986	17 673	41 017	105 228	9 366	13 321	16 199
EDUCATION	-	-	12 371	10 513	25 190	12 169	-	8 834	9 514
OTHER THAN CAPITAL OUTLAY.	-	-	11 394	10 200	22 165	12 169	-	7 291	8 286
HIGHWAYS.	404	631	2 160	1 373	7 190	20 667	1 918	1 066	1 720
OTHER THAN CAPITAL OUTLAY.	359	570	1 039	499	1 796	8 867	940	492	700
PUBLIC WELFARE.	-	-	122	-	340	9	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	4	-	-	-	-
HOSPITALS	41	-	-	-	25	609	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	25	601	-	-	-
HEALTH.	94	46	184	190	772	5 204	193	118	254
POLICE PROTECTION	820	586	1 163	1 108	2 942	21 575	2 289	1 082	1 148
FIRE PROTECTION	1 190	675	1 357	1 314	2 765	11 078	2 181	1 056	1 223
SEWERAGE.	608	235	1 393	1 012	2 190	8 793	2 242	489	1 040
OTHER THAN CAPITAL OUTLAY.	572	223	349	139	1 751	4 031	269	176	288
SANITATION OTHER THAN SEWERAGE.	612	237	864	569	1 127	10 304	670	672	646
PARKS AND RECREATION.	80	1 852	1 325	523	3 369	5 755	1 224	518	339
HOUSING AND URBAN RENEWAL	343	38	-	-	574	23 952	-	-	92
OTHER THAN CAPITAL OUTLAY.	104	38	-	-	198	3 400	-	-	92
LIBRARIES	12	-	303	408	890	3 823	373	206	220
FINANCIAL ADMINISTRATION.	82	75	191	219	661	3 495	218	211	204
GENERAL CONTROL	101	117	286	253	673	2 419	330	215	249
GENERAL PUBLIC BUILDINGS.	187	40	134	91	347	1 348	195	106	62
OTHER THAN CAPITAL OUTLAY.	70	40	102	32	179	1 994	66	102	62
INTEREST ON GENERAL DEBT.	150	259	808	958	1 829	5 517	797	472	915
ALL OTHER	844	668	1 288	1 438	2 783	15 646	1 604	1 099	1 697
WATER SUPPLY REVENUE	-	1 000	1 402	1 278	1 670	13 712	1 493	1 308	1 377
WATER SUPPLY EXPENDITURE	-	802	2 356	975	2 143	10 583	938	1 252	1 527
CURRENT OPERATION	-	553	750	838	1 159	4 352	679	1 049	1 345
CAPITAL OUTLAY.	-	70	1 399	-	896	4 661	152	-	111
INTEREST ON DEBT.	-	179	207	137	87	1 570	107	203	71
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 978	3 154	12 255	12 380	27 936	72 223	6 439	9 672	11 441
GROSS DEBT OUTSTANDING	4 428	13 560	33 969	34 392	84 232	250 352	26 835	24 522	31 279
LONG-TERM	4 075	13 228	33 556	34 392	81 717	229 819	26 835	24 522	31 279
FULL FAITH AND CREDIT.	1 135	326	23 123	34 392	72 908	143 826	23 645	18 927	31 279
UTILITY DEBT ONLY	-	-	-	5 000	-	-	-	15	2 221
NONGUARANTEED.	2 940	12 902	10 433	-	8 809	85 993	3 190	5 595	-
UTILITY DEBT ONLY	-	4 615	8 758	-	3 577	45 800	2 960	5 595	-
SHORT-TERM.	353	332	413	-	2 515	20 533	-	-	-
LONG-TERM DEBT ISSUED.	-	-	3 908	-	19 453	42 468	1 750	5 770	2 160
LONG-TERM DEBT RETIRED	245	417	2 100	2 514	6 493	19 744	2 149	1 306	2 324
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	233	217	174	171	297	6 748	262	125	118

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

¹Data are for fiscal 1966.

Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
HUNTSVILLE, ALA.:					
ELECTRIC POWER SYSTEM	13 217	11 947	8 858	2 966	123
GAS SUPPLY SYSTEM	3 409	3 161	2 519	555	87
PALO ALTO, CALIF.:					
ELECTRIC POWER SYSTEM	6 710	4 615	3 119	1 466	30
GAS SUPPLY SYSTEM	2 545	2 349	2 157	188	4
COLORADO SPRINGS, COLO.:					
ELECTRIC POWER SYSTEM	10 700	15 179	4 987	9 655	537
GAS SUPPLY SYSTEM	7 053	6 778	5 952	813	13
ALBANY, GA.:					
ELECTRIC POWER SYSTEM	4 265	2 765	2 517	244	4
GAS SUPPLY SYSTEM	1 902	1 564	1 214	329	21
MONROE, LA.:					
ELECTRIC POWER SYSTEM	4 591	2 989	1 166	961	862
TRANSIT SYSTEM.	193	274	270	4	-
SPRINGFIELD, MO.:					
ELECTRIC POWER SYSTEM	8 088	8 138	3 570	3 952	616
GAS SUPPLY SYSTEM	5 249	4 532	3 732	800	-
TRANSIT SYSTEM.	453	661	646	15	-
CLEVELAND, OHIO:					
ELECTRIC POWER SYSTEM	8 209	9 092	6 753	1 794	545
TRANSIT SYSTEM.	28 635	31 670	24 744	6 269	657
HAMILTON, OHIO:					
ELECTRIC POWER SYSTEM	4 329	3 298	2 323	782	193
GAS SUPPLY SYSTEM	3 520	3 523	3 147	376	-
KNOXVILLE, TENN.:					
ELECTRIC POWER SYSTEM	20 959	20 548	14 891	5 332	325
GAS SUPPLY SYSTEM	3 947	4 367	3 291	1 076	-
TRANSIT SYSTEM.	-	1 361	-	1 361	-
MEMPHIS, TENN.:					
ELECTRIC POWER SYSTEM	46 303	42 640	27 305	11 022	4 313
GAS SUPPLY SYSTEM	36 273	36 550	29 828	6 722	-
TRANSIT SYSTEM.	6 329	5 878	5 445	326	107
CORPUS CHRISTI, TEX.:					
GAS SUPPLY SYSTEM	2 499	1 925	1 537	371	17
TRANSIT SYSTEM.	552	1 044	539	505	-
SAN ANTONIO, TEX.:					
ELECTRIC POWER SYSTEM	58 569	57 265	26 998	28 742	1 525
TRANSIT SYSTEM.	5 521	4 354	4 253	-	101
SEATTLE, WASH.:					
ELECTRIC POWER SYSTEM	46 462	63 734	27 216	31 905	4 613
TRANSIT SYSTEM.	10 193	9 978	9 875	103	-
TACOMA, WASH.:					
ELECTRIC POWER SYSTEM	20 726	70 647	12 476	52 169	6 002
TRANSIT SYSTEM.	1 421	1 742	1 737	5	-

INDIVIDUAL LARGE CITIES

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birming-ham	Boston	Buffalo	Chicago	Cincin-nati
POPULATION: 1960	37 372 631	487 455	939 024	340 887	697 197	532 759	3 550 404	502 550
REVENUE: TOTAL	13 780 538	90 513	463 775	43 900	392 602	157 967	633 809	170 004
GENERAL REVENUE.	11 576 670	76 636	430 895	33 805	363 871	149 805	529 813	153 775
INTERGOVERNMENTAL REVENUE.	3 903 723	14 075	218 376	6 346	149 475	73 488	123 494	41 765
FROM STATE GOVERNMENT.	3 103 493	6 515	206 127	2 352	128 567	51 110	44 282	24 802
EDUCATION.	770 483	-	60 124	-	25 597	40 375	-	14 398
HIGHWAYS	257 267	6 331	32 169	11	1 528	643	32 186	6 175
PUBLIC WELFARE	1 236 002	-	65 553	-	63 582	-	-	-
HEALTH AND HOSPITALS	107 814	-	9 414	-	682	-	7 195	1 890
HOUSING AND URBAN RENEWAL	32 766	-	-	-	180	3 024	-	-
GENERAL SUPPORT.	560 396	-	12 130	807	30 710	5 612	-	2 278
OTHER.	138 765	184	26 737	1 534	6 288	1 456	4 901	61
FROM FEDERAL GOVERNMENT.	652 465	1 754	10 538	1 120	18 685	11 548	71 389	14 011
FROM LOCAL GOVERNMENTS	147 765	5 806	1 711	2 874	2 223	10 830	7 823	2 952
GENERAL REVENUES FROM OWN SOURCES.	7 672 947	62 561	212 519	27 459	214 396	76 317	406 319	112 010
TAXES.	6 010 262	34 862	176 886	19 081	179 341	61 644	327 905	48 293
PROPERTY	3 776 110	20 337	131 362	6 879	176 745	56 745	204 220	24 198
GENERAL SALES AND GROSS RECEIPTS	672 648	-	-	6 059	-	-	35 215	-
SELECTIVE SALES AND GROSS RECEIPTS	427 590	8 475	8 572	1 309	-	3 820	43 921	406
ALCOHOLIC BEVERAGES.	20 789	4 302	-	-	-	-	-	-
MOTOR FUELS.	21 409	-	-	-	-	-	-	-
PUBLIC UTILITIES	184 455	2 744	6 611	1 230	-	3 732	41 515	217
TOBACCO PRODUCTS	58 074	-	144	-	-	-	-	-
OTHER.	142 863	1 429	1 817	79	-	88	2 406	189
INCOME TAXES	839 249	-	30 211	-	-	-	-	20 365
MOTOR VEHICLE LICENSES	56 099	-	-	501	27	22	25 877	293
MISCELLANEOUS LICENSES	201 655	6 050	4 615	4 333	2 569	687	18 672	723
OTHER.	36 911	-	2 126	-	-	370	-	2 308
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	1 662 685	27 699	35 633	8 378	35 055	14 673	78 414	63 717
CURRENT CHARGES.	1 055 929	19 868	24 984	3 499	24 570	9 573	43 194	43 859
EDUCATION.	100 599	-	5 686	-	2 150	1 690	-	22 660
SCHOOL LUNCH SALES	24 359	-	4 162	-	1 395	1 121	-	-
OTHER LOCAL SCHOOL CHARGES	7 348	-	303	-	755	569	-	-
INSTITUTIONS OF HIGHER EDUCATION	68 892	-	1 221	-	-	-	-	22 660
HIGHWAYS	91 992	-	241	150	216	100	3 567	46
HOSPITALS.	101 569	-	3 843	-	9 527	-	71	11 047
SEWERAGE	154 245	3 449	4 671	51	3 136	1 181	65	6 560
SANITATION OTHER THAN SEWERAGE	32 768	6 366	77	-	53	62	-	26
PARKS AND RECREATION	68 337	1 815	2 130	774	108	569	-	802
HOUSING AND URBAN RENEWAL	165 671	-	186	-	3 911	4 666	776	23
AIRPORTS	132 847	7 685	3 152	1 320	-	-	26 718	174
WATER TRANSPORT AND TERMINALS.	47 448	-	228	-	-	-	-	-
PARKING FACILITIES	51 461	213	958	395	3 095	800	6 934	1 751
MISCELLANEOUS COMMERCIAL ACTIVITIES.	23 146	-	1 954	-	384	201	-	45
OTHER.	85 846	340	1 858	809	1 990	304	5 063	725
SPECIAL ASSESSMENTS.	93 535	1 524	1 246	610	357	308	9 666	506
SALE OF PROPERTY	67 603	605	986	415	3 154	401	3 567	1 862
HOUSING AND URBAN RENEWAL.	38 126	-	899	-	2 540	-	3 291	1 406
OTHER.	29 477	-	87	415	614	401	276	456
INTEREST EARNINGS.	203 993	2 123	5 554	1 767	1 878	2 774	7 594	4 919
FINES AND FORFEITS	130 111	2 878	1 811	1 518	2 545	718	12 179	1 890
OTHER AND UNALLOCABLE.	111 514	701	1 052	569	2 551	899	2 214	10 681
UTILITY REVENUE.	1 551 976	9 154	13 751	8 640	9 111	8 162	57 702	9 982
EMPLOYEE-RETIREMENT REVENUE ³	641 560	4 723	19 129	1 455	19 620	-	46 294	6 247
EXPENDITURE: TOTAL	13 735 455	110 052	446 253	46 146	409 217	155 163	626 441	174 926
GENERAL EXPENDITURE.	11 242 557	95 044	416 291	35 919	385 086	149 131	533 487	162 814
INTERGOVERNMENTAL EXPENDITURE	170 803	12 208	805	1 318	25 061	365	8 209	205
DIRECT GENERAL EXPENDITURE	11 071 754	82 836	415 486	34 601	360 025	148 766	525 278	162 609
CURRENT OPERATION.	7 952 043	41 007	295 206	18 873	250 354	120 265	396 051	108 201
CAPITAL OUTLAY	1 853 996	36 360	58 379	13 487	48 006	22 883	106 516	46 938
CONSTRUCTION	1 329 511	22 096	45 128	11 266	26 482	11 034	77 448	34 372
LAND AND EXISTING STRUCTURES	383 101	12 243	5 175	720	18 676	10 861	22 029	8 275
EQUIPMENT.	141 384	2 021	8 076	1 501	2 848	988	7 039	4 291
ASSISTANCE AND SUBSIDIES	848 420	-	52 660	-	51 344	-	-	-
INTEREST ON GENERAL DEBT	417 295	5 469	9 241	2 241	10 321	5 618	22 711	7 470
BY FUNCTION:								
EDUCATION.	2 048 629	11 543	135 448	32	69 612	67 089	78	62 391
LOCAL SCHOOLS.	1 777 468	11 543	132 344	32	69 612	67 089	78	2 813
CITY-OPERATED SCHOOLS ONLY	1 682 534	-	129 031	-	68 010	67 089	-	-
INSTITUTIONS OF HIGHER EDUCATION	271 161	-	3 104	-	-	-	-	59 578
HIGHWAYS	714 049	10 246	28 793	2 964	11 325	5 316	68 035	8 308
PUBLIC WELFARE	1 493 925	105	68 754	12	88 304	46	8 155	-
CATEGORICAL CASH ASSISTANCE	725 879	-	46 732	-	44 682	-	-	-
OTHER CASH ASSISTANCE	122 541	-	5 928	-	6 662	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	244 088	-	471	-	28 011	-	-	-
VENDOR PAYMENTS: OTHER	3 373	-	20	-	23	-	-	-
WELFARE INSTITUTIONS	22 802	-	292	-	91	-	-	-
OTHER PUBLIC WELFARE	375 242	105	15 311	12	8 835	46	8 155	-
HOSPITALS.	827 402	-	19 415	5 770	32 641	-	9 193	21 451
OWN HOSPITALS.	664 662	-	17 668	5 770	32 411	-	9 193	21 451
OTHER HOSPITALS.	162 740	-	1 747	-	230	-	-	-
HEALTH	240 569	13	10 362	1 003	2 126	57	14 308	2 637

See footnotes at end of table.

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago	Cincinnati
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION.	1 132 803	9 085	37 658	4 890	25 218	12 229	118 117	11 146
FIRE PROTECTION.	602 343	6 319	20 552	3 678	17 344	9 840	44 360	9 340
SEWERAGE.	386 283	6 134	4 831	632	3 393	3 238	21 816	8 831
SANITATION OTHER THAN SEWERAGE.	413 370	6 841	9 253	1 656	6 943	7 777	40 837	4 392
OTHER THAN CAPITAL OUTLAY.	385 657	6 316	9 153	1 656	6 498	6 617	37 366	4 392
PARKS AND RECREATION.	460 666	9 073	12 432	2 634	7 901	5 900	5 730	7 007
OTHER THAN CAPITAL OUTLAY.	313 080	4 583	10 422	2 000	6 487	4 369	5 634	3 491
HOUSING AND URBAN RENEWAL.	567 733	561	10 263	93	39 663	16 248	31 109	9 768
CITY HOUSING PROJECTS.	205 654	-	-	-	-	4 329	-	-
CAPITAL OUTLAY ONLY.	59 567	-	-	-	-	108	-	-
URBAN RENEWAL PROJECTS.	352 020	13	10 263	-	39 663	11 919	31 109	9 768
CAPITAL OUTLAY ONLY.	269 601	13	6 509	-	22 554	10 568	25 533	8 036
OTHER.	10 059	548	-	93	-	-	-	-
LIBRARIES.	149 059	1 276	5 705	997	5 991	159	9 572	-
FINANCIAL ADMINISTRATION.	151 620	1 544	5 747	521	3 033	1 484	7 011	1 544
GENERAL CONTROL.	251 814	1 944	7 933	700	8 467	2 384	6 129	1 809
COURTS.	121 053	674	3 445	145	6 436	727	337	629
OTHER.	130 761	1 270	4 488	555	2 031	1 657	5 792	1 180
GENERAL PUBLIC BUILDINGS.	126 332	296	1 305	533	8 714	1 961	16 777	2 011
INTEREST ON GENERAL DEBT.	417 295	5 469	9 241	2 241	10 321	5 618	22 711	7 470
ALL OTHER.	1 258 665	24 595	28 599	7 563	44 090	9 785	109 549	8 709
AIRPORTS.	195 045	21 584	4 681	1 631	-	-	31 369	293
OTHER THAN CAPITAL OUTLAY.	54 829	1 357	1 680	298	-	-	10 749	181
WATER TRANSPORT AND TERMINALS.	71 309	-	2 543	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	20 291	-	174	-	-	-	-	-
CORRECTION.	145 789	601	3 609	360	3 655	-	4 132	611
PARKING FACILITIES.	37 896	-	2 859	-	2 550	67	4 012	2 694
OTHER THAN CAPITAL OUTLAY.	14 180	-	169	-	580	67	3 927	579
PROTECTIVE INSPECTION AND REGULATION.	92 780	999	3 019	451	2 126	469	7 986	1 349
MISCELLANEOUS COMMERCIAL ACTIVITIES.	22 675	76	1 324	-	520	88	-	29
OTHER AND UNALLOCABLE.	693 171	1 335	10 564	5 121	35 239	9 161	62 050	3 733
UTILITY EXPENDITURE.	1 812 046	9 099	11 449	8 974	5 082	4 349	50 082	8 499
EMPLOYEE-RETIREMENT EXPENDITURE.	672 854	5 909	18 513	1 253	19 049	1 683	42 872	3 613
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES.	6 447 506	36 264	249 045	15 849	165 977	94 016	333 225	78 537
BORROWING: TOTAL.	1 887 304	36 500	27 750	13 875	42 834	23 279	13 722	12 300
DEBT REDEMPTION: TOTAL.	1 115 205	6 248	23 530	5 350	14 642	13 187	41 132	16 619
GROSS DEBT OUTSTANDING.	18 855 238	215 380	438 537	113 269	267 337	201 317	946 082	276 898
NET LONG-TERM DEBT OUTSTANDING.	15 331 513	205 323	428 884	99 827	154 311	148 598	726 321	224 464
LONG-TERM DEBT OUTSTANDING.	16 767 003	215 380	438 537	113 269	186 692	152 353	769 231	227 404
GENERAL DEBT.	11 423 653	187 720	335 690	69 705	186 027	138 956	598 933	195 783
EDUCATION.	1 345 425	59 700	172 326	22 170	16 115	31 793	-	22 666
HIGHWAYS.	1 519 425	15 400	1 547	12 680	15 365	-	207 421	44 376
HOSPITALS.	182 517	-	4 600	6 750	1 892	-	-	14 337
SEWERAGE.	1 511 865	13 800	48 320	6 855	7 530	14 345	36 570	31 659
PARKS AND RECREATION.	533 213	28 025	20 400	3 315	60	2	4 750	2 555
HOUSING AND URBAN RENEWAL.	2 215 629	3 000	34 800	2 035	14 186	46 191	23 349	28 425
AIRPORTS.	880 272	61 244	3 916	4 375	-	-	152 031	5 460
WATER TRANSPORT AND TERMINALS.	349 790	-	6 635	-	-	-	7 600	-
OTHER AND UNALLOCABLE.	2 885 517	6 551	43 146	11 525	130 879	46 625	167 212	46 305
UTILITY DEBT.	5 343 350	27 660	102 847	43 564	665	13 397	170 298	31 621
WATER SUPPLY SYSTEMS.	2 515 873	27 660	102 847	43 564	665	13 397	170 298	31 621
ELECTRIC POWER SYSTEMS.	890 021	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS.	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS.	1 937 456	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	1 757 562	36 500	27 750	13 875	37 200	13 255	13 722	12 300
FULL FAITH AND CREDIT.	1 211 136	11 500	27 750	5 000	37 200	13 255	9 394	12 300
GENERAL.	1 042 759	11 500	24 000	5 000	36 850	12 770	9 357	11 300
UTILITY.	168 377	-	3 750	-	350	485	37	1 000
NONGUARANTEED.	546 426	25 000	-	8 875	-	-	4 328	-
GENERAL.	395 914	25 000	-	2 125	-	-	4 266	-
UTILITY.	150 512	-	-	6 750	-	-	62	-
LONG-TERM DEBT RETIRED.	1 096 888	6 248	23 530	5 350	14 642	13 187	40 761	16 939
GENERAL.	846 414	4 808	18 852	3 287	14 607	11 994	34 635	15 512
UTILITY.	250 474	1 440	4 678	2 063	35	1 193	6 126	1 427
REFUNDING ISSUES OF LONG-TERM DEBT.	2 670	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED.	10 490	-	-	-	-	-	-	4 800
CASH AND SECURITY HOLDINGS.	6 14 444 282	56 951	386 530	57 430	257 131	76 598	739 317	224 428
EMPLOYEE RETIREMENT.	8 636 107	13 725	268 269	19 071	142 600	78	508 369	87 262
OTHER THAN EMPLOYEE RETIREMENT.	6 808 175	43 226	118 261	38 359	114 531	76 520	230 948	137 166
CASH AND DEPOSITS.	1 782 670	9 600	20 946	1 914	18 542	62 508	92 435	4 722
SECURITIES.	3 952 843	33 626	97 315	36 445	95 989	14 012	138 513	132 444
FEDERAL.	2 652 012	33 297	96 844	35 881	54 184	13 636	102 658	78 602
STATE AND LOCAL GOVERNMENT.	540 317	46	360	151	35 537	376	35 855	4 368
OTHER (NONGOVERNMENTAL).	760 454	283	111	413	6 268	-	-	49 474
BY PURPOSE:								
OFFSETS TO DEBT.	1 435 490	10 057	9 653	13 442	32 381	3 755	42 910	2 940
BOND FUNDS.	1 064 023	14 201	-	9 339	16 527	39 669	23 913	44 222
OTHER.	63 308 662	18 968	108 608	15 578	65 623	33 096	164 125	90 004

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
POPULATION: 1960	876 050	471 316	679 684	493 887	1 670 144	356 268	500 409	938 219
REVENUE: TOTAL	174 194	70 175	128 569	136 621	399 892	47 186	111 619	124 669
GENERAL REVENUE.	117 616	58 630	91 872	120 157	312 839	36 318	101 851	103 137
INTERGOVERNMENTAL REVENUE.	16 097	11 901	9 184	35 498	87 915	1 655	13 548	5 069
FROM STATE GOVERNMENT.	13 163	7 608	1 139	33 967	43 245	145	8 521	377
EDUCATION.	-	-	-	-	-	-	1 008	-
HIGHWAYS	6 115	4 338	134	2 752	14 221	-	-	43
PUBLIC WELFARE	-	-	-	24 145	-	-	-	-
HEALTH AND HOSPITALS	56	213	134	4 248	4 260	-	2 342	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	347	-
GENERAL SUPPORT.	6 721	2 973	-	56	21 440	-	2 567	-
OTHER.	271	84	871	2 766	3 324	145	2 257	334
FROM FEDERAL GOVERNMENT.	1 929	3 225	6 926	832	27 979	1 105	5 027	3 588
FROM LOCAL GOVERNMENTS	1 005	1 068	1 119	699	16 691	405	-	1 104
GENERAL REVENUES FROM OWN SOURCES.	101 519	46 729	82 688	84 659	224 924	34 663	88 303	98 068
TAXES.	68 447	25 467	63 288	54 749	165 600	20 539	72 241	73 829
PROPERTY	55 983	5 825	55 822	31 598	114 723	18 684	55 503	65 006
GENERAL SALES AND GROSS RECEIPTS	-	-	-	17 628	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	398	-	6 377	3 777	-	1 270	6 897	6 582
ALCOHOLIC BEVERAGES.	-	-	-	-	-	-	-	-
MOTOR FUELS.	-	-	-	-	-	-	5 486	-
PUBLIC UTILITIES	-	-	6 377	2 726	-	1 270	1 411	6 565
TOBACCO PRODUCTS	-	-	-	1 051	-	-	-	-
OTHER.	398	-	-	-	-	-	-	17
INCOME TAXES	9 676	18 282	-	-	47 337	-	-	-
MOTOR VEHICLE LICENSES	31	26	-	232	136	-	7 802	40
MISCELLANEOUS LICENSES	1 176	774	1 089	1 514	3 404	585	2 039	2 201
OTHER.	21 183	2 560	-	-	-	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	33 072	21 262	19 400	29 910	59 324	14 124	16 062	24 239
CURRENT CHARGES.	21 292	10 531	8 100	18 841	40 731	7 275	4 284	9 404
EDUCATION.	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	1 365	-	275	64	506	10	114	-
HOSPITALS.	-	-	-	3 495	10 450	-	-	-
SEWERAGE	9 001	6 495	538	4 214	8 017	1 850	349	4 060
SANITATION OTHER THAN SEWERAGE	88	211	-	95	1 334	2 844	1 014	98
PARKS AND RECREATION	2 493	681	1 181	1 407	4 915	912	1 321	1 015
HOUSING AND URBAN RENEWAL	708	177	-	-	5 789	-	157	-
AIRPORTS	4 435	1 581	4 501	6 881	1 204	913	-	2 937
WATER TRANSPORT AND TERMINALS	318	-	-	-	-	-	-	-
PARKING FACILITIES	559	380	-	234	649	2 473	282	1 092
MISCELLANEOUS COMMERCIAL ACTIVITIES	1 190	13	-	805	-	195	-	886
OTHER.	1 135	993	-	566	2 036	5 848	464	237
SPECIAL ASSESSMENTS	964	1 182	-	1 024	1 981	2 898	8 149	2 424
SALE OF PROPERTY	2 660	925	1 346	1 014	2 422	28	781	397
HOUSING AND URBAN RENEWAL	-	918	-	154	1 957	-	558	-
OTHER.	2 660	7	1 346	860	465	28	223	397
INTEREST EARNINGS.	5 774	5 834	4 016	3 943	8 457	1 464	2 598	6 164
FINES AND FORFEITS	2 045	2 085	3 683	2 223	5 462	1 694	16	4 990
OTHER AND UNALLOCABLE	337	705	366	2 865	271	765	234	860
UTILITY REVENUE.	56 512	11 545	31 501	14 251	65 305	8 389	9 768	17 682
EMPLOYEE-RETIREMENT REVENUE ³	66	-	5 196	2 213	21 748	2 479	-	3 850
EXPENDITURE: TOTAL	191 083	90 634	123 843	138 631	391 013	54 011	116 501	163 200
GENERAL EXPENDITURE.	130 887	75 654	85 167	121 839	284 997	45 840	104 437	136 003
INTERGOVERNMENTAL EXPENDITURE.	12	35	2 423	-	12 059	-	3 458	264
DIRECT GENERAL EXPENDITURE	130 875	75 619	82 744	121 839	272 938	45 840	100 979	135 739
CURRENT OPERATION	87 057	40 906	53 149	71 498	215 620	22 222	55 901	59 188
CAPITAL OUTLAY	36 823	30 228	22 199	25 434	43 524	20 778	38 829	66 132
CONSTRUCTION	24 555	29 258	20 220	21 596	32 230	20 382	31 120	57 390
LAND AND EXISTING STRUCTURES	9 954	5	1 127	1 077	8 434	-	6 054	" 489
EQUIPMENT	2 314	965	852	2 761	2 860	396	1 655	253
ASSISTANCE AND SUBSIDIES	-	-	-	22 006	-	-	-	-
INTEREST ON GENERAL DEBT	6 995	4 485	7 396	2 901	13 794	2 840	6 249	10 419
BY FUNCTION:								
EDUCATION.	43	-	-	-	4 897	-	1 758	23
LOCAL SCHOOLS.	43	-	-	-	4 897	-	1 758	23
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	11 674	9 954	17 145	6 620	16 766	10 284	15 447	19 132
PUBLIC WELFARE	58	55	13	29 580	3 942	-	-	21
CATEGORICAL CASH ASSISTANCE	-	-	-	21 689	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	317	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	1 528	-	-	-	-
VENDOR PAYMENTS, OTHER	58	2	-	1 166	-	-	-	-
WELFARE INSTITUTIONS	-	7	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	46	13	4 880	3 942	-	-	21
HOSPITALS.	-	-	-	8 256	21 129	-	2 317	-
OWN HOSPITALS.	-	-	-	8 256	21 129	-	-	-
OTHER HOSPITALS.	-	-	-	-	-	-	2 317	-
HEALTH	2 932	1 505	1 663	4 908	6 641	804	-	3 745

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

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Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued
(Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	24 541	9 232	13 977	8 609	47 904	5 423	11 851	15 572
FIRE PROTECTION	13 198	6 810	10 206	7 804	19 568	4 046	6 717	14 426
SEWERAGE	10 704	16 230	7 049	4 167	16 540	3 725	12 956	22 142
SANITATION OTHER THAN SEWERAGE	11 199	3 309	6 256	3 569	18 605	2 481	5 030	7 019
OTHER THAN CAPITAL OUTLAY	10 636	3 123	6 177	3 442	17 611	2 479	4 441	4 711
PARKS AND RECREATION	11 911	5 239	5 584	9 373	23 310	3 006	14 449	13 695
OTHER THAN CAPITAL OUTLAY	7 674	3 227	4 854	4 392	16 388	2 242	5 789	4 157
HOUSING AND URBAN RENEWAL	14 118	3 794	-	678	21 180	439	3 732	-
CITY HOUSING PROJECTS	-	-	-	-	6 114	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-	802	-	-	-
URBAN RENEWAL PROJECTS	14 118	3 794	-	678	14 918	-	3 718	-
CAPITAL OUTLAY ONLY	12 109	3 011	-	74	13 566	-	2 208	-
OTHER	-	-	-	-	148	439	14	-
LIBRARIES	-	1 949	2 363	2 715	6 132	1 491	-	1 662
FINANCIAL ADMINISTRATION	1 692	936	1 695	3 715	6 695	1 245	4 067	2 762
GENERAL CONTROL	3 614	2 214	1 630	5 941	5 649	664	3 031	2 049
COURTS	1 753	1 213	561	3 456	2 801	117	-	732
OTHER	1 861	1 001	1 069	2 485	2 848	547	3 031	1 317
GENERAL PUBLIC BUILDINGS	781	412	1 055	665	6 898	286	1 323	1 237
INTEREST ON GENERAL DEBT	6 995	4 485	7 396	2 901	13 794	2 840	6 249	10 419
ALL OTHER	17 427	9 530	9 135	22 338	45 347	9 106	15 510	22 099
AIRPORTS	6 920	3 934	5 609	13 036	893	7 186	-	15 666
OTHER THAN CAPITAL OUTLAY	2 129	1 136	1 313	2 335	804	599	-	1 001
WATER TRANSPORT AND TERMINALS	2 529	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	276	-	-	-	-	-	-	-
CORRECTION	1 518	493	-	2 899	2 404	-	528	148
PARKING FACILITIES	893	192	-	4	1 464	47	2 611	111
OTHER THAN CAPITAL OUTLAY	494	171	-	4	1 058	47	245	36
PROTECTIVE INSPECTION AND REGULATION	1 603	1 098	1 106	583	2 739	494	1 332	1 389
MISCELLANEOUS COMMERCIAL ACTIVITIES	564	26	720	-	183	-	-	-
OTHER AND UNALLOCABLE	3 400	3 787	1 700	5 816	37 664	1 379	11 039	4 785
UTILITY EXPENDITURE	59 705	14 980	35 346	13 220	71 808	6 467	12 064	24 650
EMPLOYEE-RETIREMENT EXPENDITURE ³	491	-	3 330	3 572	34 208	1 704	-	2 547
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	98 438	33 440	57 825	55 375	203 463	18 809	44 514	53 118
BORROWING: TOTAL	38 568	43 102	36 682	24 680	76 070	17 400	17 441	36 183
DEBT REDEMPTION: TOTAL	20 196	6 260	19 320	6 343	28 719	6 797	11 955	21 735
GROSS DEBT OUTSTANDING	309 889	229 215	259 884	229 471	607 883	122 836	215 105	389 046
NET LONG-TERM DEBT OUTSTANDING	244 771	125 248	237 770	223 290	532 560	114 300	170 667	360 870
LONG-TERM DEBT OUTSTANDING	264 360	129 136	259 884	226 340	543 759	122 836	196 900	389 046
GENERAL DEBT	180 290	96 105	244 881	87 555	380 209	91 119	158 169	318 477
EDUCATION	-	-	-	-	-	-	8 009	-
HIGHWAYS	27 987	29 534	10 511	7 900	49 212	54 278	22 601	48 145
HOSPITALS	2 109	-	-	8 096	-	-	-	-
SEWERAGE	48 919	24 533	7 077	1 699	110 879	13 877	13 301	41 014
PARKS AND RECREATION	29 370	8 061	8 687	11 779	4 694	2 486	6 819	13 372
HOUSING AND URBAN RENEWAL	13 370	4 795	-	-	79 841	-	-	-
AIRPORTS	21 053	14 419	33 151	51 961	1 915	15 677	-	59 315
WATER TRANSPORT AND TERMINALS	15 682	-	-	-	-	-	-	-
OTHER AND UNALLOCABLE	21 800	14 763	185 455	6 120	133 668	4 801	107 439	156 631
UTILITY DEBT	84 070	33 031	15 003	138 785	163 550	31 717	38 731	70 569
WATER SUPPLY SYSTEMS	49 370	31 199	6 903	138 785	150 795	31 717	38 731	70 569
ELECTRIC POWER SYSTEMS	18 760	1 832	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	15 940	-	8 100	-	12 755	-	-	-
LONG-TERM DEBT ISSUED	36 700	14 730	36 682	25 850	74 107	17 400	17 441	36 183
FULL FAITH AND CREDIT	36 700	14 730	14 382	2 485	41 750	16 400	10 000	31 683
GENERAL	36 700	14 730	14 382	1 315	39 930	16 400	10 000	31 628
UTILITY	-	-	1 170	1 820	-	-	-	55
NONGUARANTEED	-	-	22 300	23 365	32 357	1 000	7 441	4 500
GENERAL	-	-	22 300	23 365	357	-	2 441	4 500
UTILITY	-	-	-	-	32 000	1 000	5 000	-
LONG-TERM DEBT RETIRED	20 196	6 260	19 320	7 502	28 719	6 797	12 054	21 735
GENERAL	15 490	5 026	17 611	5 095	23 710	4 469	8 687	19 675
UTILITY	4 706	1 234	1 709	2 407	5 009	2 328	3 367	2 060
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	1 170	-	-	-	-
LONG-TERM DEBT REFUNDING	-	-	-	1 170	-	-	2 699	-
CASH AND SECURITY HOLDINGS	135 763	101 864	141 352	99 795	542 259	57 173	70 961	159 278
EMPLOYEE RETIREMENT	1 976	-	62 599	21 004	338 000	27 062	-	41 627
OTHER THAN EMPLOYEE RETIREMENT	133 787	101 864	78 753	78 791	204 259	30 111	70 961	117 651
CASH AND DEPOSITS	9 000	9 739	75 877	5 084	14 495	23 879	53 281	27 653
SECURITIES	124 787	92 125	2 876	73 707	189 764	6 232	17 680	89 998
FEDERAL	120 761	20 499	339	68 365	189 596	6 198	17 680	89 662
STATE AND LOCAL GOVERNMENT	4 026	1 440	18	478	150	-	-	277
OTHER (NONGOVERNMENTAL)	-	70 186	2 519	4 864	18	36	-	59
BY PURPOSE:								
OFFSETS TO DEBT	19 589	3 888	22 114	3 050	11 199	8 536	26 233	28 176
BOND FUNDS	55 011	-	29 436	32 789	37 204	12 870	6 245	55 616
OTHER	59 187	97 976	27 203	42 952	155 856	8 705	38 483	33 859

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Indianapolis	Kansas City	Long Beach	Los Angeles	Louisville	Memphis	Milwaukee	Minneapolis
POPULATION, 1960	476 258	475 539	344 168	2 479 015	390 639	497 524	741 324	482 872
REVENUE: TOTAL	53 441	91 332	108 653	702 552	98 144	231 589	160 907	70 674
GENERAL REVENUE.	53 106	79 523	83 358	425 853	89 133	129 748	135 631	59 484
INTERGOVERNMENTAL REVENUE	5 809	8 968	9 117	74 995	24 801	67 329	55 242	10 145
FROM STATE GOVERNMENT.	5 669	3 466	7 226	62 257	4 332	39 238	50 355	5 915
EDUCATION.	-	-	-	-	4 077	29 066	-	-
HIGHWAYS	4 031	2 624	3 298	32 592	118	4 281	4 271	3 424
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	20	55	159	-	-	314	420	34
HOUSING AND URBAN RENEWAL.	-	-	-	-	-	-	-	-
GENERAL SUPPORT.	1 602	731	291	9 337	-	5 326	45 327	1 955
OTHER.	16	56	3 478	20 328	137	251	337	502
FROM FEDERAL GOVERNMENT.	91	4 374	469	2 915	18 801	1 297	4 045	2 023
FROM LOCAL GOVERNMENTS	49	1 128	1 422	9 823	1 668	26 794	842	2 207
GENERAL REVENUES FROM OWN SOURCES.	47 297	70 555	74 241	350 858	64 332	62 419	80 389	49 339
TAXES.	39 778	45 345	28 071	257 550	31 248	37 183	58 944	33 570
PROPERTY	39 228	18 132	16 307	140 627	12 778	27 607	56 640	30 504
GENERAL SALES AND GROSS RECEIPTS	-	-	7 321	62 279	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	9 686	2 285	18 771	967	5 270	-	1 135
ALCOHOLIC BEVERAGES	-	-	-	-	-	2 858	-	-
MOTOR FUELS.	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	7 792	748	1 902	-	1 756	-	1 135
TOBACCO PRODUCTS	-	1 894	1 335	5 794	-	656	-	-
OTHER.	-	-	202	11 075	967	-	-	-
INCOME TAXES	-	11 531	-	-	16 428	-	-	-
MOTOR VEHICLE LICENSES	36	1 499	-	2	256	2 763	-	12
MISCELLANEOUS LICENSES	514	4 497	2 158	35 153	819	1 543	2 294	1 862
OTHER.	-	-	-	718	-	-	-	57
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	7 519	25 210	46 170	93 308	33 084	25 236	21 445	15 769
CURRENT CHARGES	3 997	15 189	14 856	54 872	21 202	19 101	8 602	9 637
EDUCATION.	-	-	-	-	12 182	5 194	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	4 764	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	430	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	18	1 278	3	8 165	-	12 162	-	-
HOSPITALS.	-	-	-	535	612	7 508	366	-
SEWERAGE	576	6 742	6	202	3 643	339	117	2 279
SANITATION OTHER THAN SEWERAGE	32	-	1 592	375	273	-	71	12
PARKS AND RECREATION	547	1 504	3 333	7 018	388	2 174	723	2 714
HOUSING AND URBAN RENEWAL.	14	77	-	440	3 519	-	2 678	-
AIRPORTS	2 143	3 924	578	20 172	-	2 234	-	-
WATER TRANSPORT AND TERMINALS.	-	58	8 603	11 843	62	125	1 246	48
PARKING FACILITIES	417	475	143	1 409	202	414	1 341	581
MISCELLANEOUS COMMERCIAL ACTIVITIES.	57	148	-	-	-	-	9	17
OTHER.	153	983	598	4 713	321	498	1 424	1 600
SPECIAL ASSESSMENTS.	1 819	1 696	138	10 146	1 050	-	5 699	2 348
SALE OF PROPERTY	442	880	-	2 586	2 935	282	614	250
HOUSING AND URBAN RENEWAL.	33	559	-	-	1 867	-	490	-
OTHER.	409	321	-	2 586	1 068	282	124	250
INTEREST EARNINGS.	723	3 691	2 917	12 775	3 787	3 679	4 615	1 329
FINES AND FORFEITS	497	2 980	2 017	11 637	907	1 376	1 851	1 832
OTHER AND UNALLOCABLE	41	774	26 242	1 292	3 203	798	64	373
UTILITY REVENUE.	-	9 776	25 295	233 499	8 084	96 131	13 712	5 327
EMPLOYEE-RETIREMENT REVENUE.	335	2 033	-	43 200	927	5 710	11 564	5 663
EXPENDITURE: TOTAL	62 212	87 657	89 904	677 950	96 130	239 481	171 541	83 031
GENERAL EXPENDITURE.	58 960	77 422	66 126	369 012	81 832	144 155	152 363	69 638
INTERGOVERNMENTAL EXPENDITURE	1 239	-	-	108	3 588	1 313	16 405	4 121
DIRECT GENERAL EXPENDITURE	57 721	77 422	66 126	368 904	78 244	142 842	135 958	65 517
CURRENT OPERATION.	33 488	54 005	44 050	262 699	48 204	110 576	83 306	41 651
CAPITAL OUTLAY	20 259	17 969	21 161	94 502	24 430	26 764	47 135	21 542
CONSTRUCTION	16 518	12 823	16 592	51 766	15 307	21 163	38 596	20 853
LAND AND EXISTING STRUCTURES	2 442	5 859	4 089	31 497	7 664	1 532	7 154	113
EQUIPMENT.	1 299	1 287	480	11 239	1 459	4 069	1 385	576
ASSISTANCE AND SUBSIDIES	3 974	5 446	915	11 703	5 610	5 502	5 517	2 324
INTEREST ON GENERAL DEBT	-	-	-	-	-	-	-	-
BY FUNCTION:	-	-	-	-	-	-	-	-
EDUCATION.	-	-	-	-	27 496	67 085	12 169	-
LOCAL SCHOOLS.	-	-	-	-	1 139	67 085	12 169	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	65 868	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	26 357	-	-	-
HIGHWAYS	7 883	8 436	11 761	51 134	2 462	7 066	20 667	15 452
PUBLIC WELFARE	-	70	-	194	-	433	9	2 647
CATEGORICAL CASH ASSISTANCE.	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE.	-	-	-	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS: OTHER	-	-	-	-	-	139	-	1 640
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	70	-	194	-	294	9	1 007
HOSPITALS.	-	7 090	-	3 677	3 249	15 827	609	40
OWN HOSPITALS.	-	-	-	3 677	1 049	15 827	609	3
OTHER HOSPITALS.	-	7 090	-	-	2 200	-	-	37
HEALTH	79	1 059	1 246	2	570	1 252	5 204	1 891

See footnotes at end of table.

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Indianapolis	Kansas City	Long Beach	Los Angeles	Louisville	Memphis	Milwaukee	Minneapolis
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	8 550	11 614	10 613	78 718	7 080	9 331	21 575	6 949
FIRE PROTECTION	7 081	7 280	6 735	42 209	4 102	9 952	11 078	5 236
SEWERAGE	7 136	6 907	824	16 223	5 320	2 530	8 793	13 569
SANITATION OTHER THAN SEWERAGE	2 750	1 709	2 694	24 153	2 196	5 677	10 304	2 044
OTHER THAN CAPITAL OUTLAY	2 469	1 675	2 694	21 001	2 085	5 675	9 929	2 043
PARKS AND RECREATION	5 064	6 289	9 060	30 359	4 392	6 544	5 755	8 279
OTHER THAN CAPITAL OUTLAY	3 258	5 571	7 219	20 836	1 848	4 233	4 430	6 223
HOUSING AND URBAN RENEWAL	453	5 768	142	14 842	10 548	432	23 952	44
CITY HOUSING PROJECTS	-	-	-	-	2 184	-	17 695	-
CAPITAL OUTLAY ONLY	"	-	-	-	58	-	16 138	-
URBAN RENEWAL PROJECTS	453	5 768	142	14 842	8 364	-	6 257	44
CAFITAL OUTLAY ONLY	203	3 387	2	13 903	7 152	-	4 414	-
OTHER	-	-	-	-	-	432	-	-
LIBRARIES	-	-	1 603	9 466	3 334	1 883	3 823	3 118
FINANCIAL ADMINISTRATION	284	2 621	1 450	8 981	987	867	3 495	1 101
GENERAL CONTROL	294	1 992	1 418	9 864	1 193	973	2 419	1 195
COURTS	-	405	-	-	192	306	77	-
OTHER	294	1 587	1 418	9 864	1 001	667	2 342	1 195
GENERAL PUBLIC BUILDINGS	-	795	669	9 938	364	285	1 348	1 031
INTEREST ON GENERAL DEBT	3 974	5 448	915	11 703	5 610	5 502	5 517	2 324
ALL OTHER	15 432	10 344	16 996	57 549	2 929	8 516	15 646	4 718
AIRPORTS	7 021	5 987	480	21 701	-	2 664	-	-
OTHER THAN CAPITAL OUTLAY	962	1 285	277	8 150	-	691	-	-
WATER TRANSPORT AND TERMINALS	-	-	6 248	11 578	17	315	1 171	85
OTHER THAN CAPITAL OUTLAY	-	-	2 791	6 159	17	102	747	19
CORRECTION	-	758	6	39	118	638	107	834
PARKING FACILITIES	126	16	130	615	85	24	6 264	101
OTHER THAN CAPITAL OUTLAY	126	16	130	347	85	24	1 278	101
PROTECTIVE INSPECTION AND REGULATION	324	706	672	9 899	355	697	1 183	1 152
MISCELLANEOUS COMMERCIAL ACTIVITIES	74	152	3 619	-	25	-	20	22
OTHER AND UNALLOCABLE	7 887	2 725	5 841	13 717	2 329	4 178	6 881	2 524
UTILITY EXPENDITURE	-	8 990	23 778	254 643	13 390	90 958	10 583	4 316
EMPLOYEE-RETIREMENT EXPENDITURE ³	3 252	1 245	-	54 295	908	4 371	8 595	9 077
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	24 297	34 157	38 055	346 354	34 168	106 398	72 223	36 613
BORROWING: TOTAL	21 749	108 662	-	181 329	8 000	33 280	42 468	13 570
DEBT REDEMPTION: TOTAL	5 707	10 086	1 973	44 588	5 800	22 454	23 835	6 930
GROSS DEBT OUTSTANDING	138 445	269 872	32 779	1 091 038	206 417	345 547	250 352	75 603
NET LONG-TERM DEBT OUTSTANDING	131 682	235 277	31 577	1 023 117	133 731	334 604	213 492	73 461
LONG-TERM DEBT OUTSTANDING	138 220	261 456	32 779	1 031 658	155 293	341 547	229 819	75 603
GENERAL DEBT	138 220	228 629	27 610	319 736	132 023	185 098	184 019	72 092
EDUCATION	-	-	-	-	19 912	47 635	66 255	-
HIGHWAYS	4 472	34 150	-	375	8 164	2 202	19 244	20 593
HOSPITALS	-	1 300	-	-	2 242	523	-	74
SEWERAGE	82 921	43 053	-	75 710	48 498	2 515	36 255	24 695
PARKS AND RECREATION	8 282	6 068	-	53 675	1 035	1 023	4 360	20 768
HOUSING AND URBAN RENEWAL	2 660	2 350	9 485	-	30 005	-	43 937	750
REPORTS	14 416	129 165	-	114 610	-	480	-	-
WATER TRANSPORT AND TERMINALS	-	-	34 755	-	-	165	4 968	-
OTHER AND UNALLOCABLE	25 469	12 543	18 125	40 611	22 167	130 555	9 000	5 212
UTILITY DEBT	-	32 827	5 169	711 922	23 270	156 449	45 800	3 511
WATER SUPPLY SYSTEMS	-	32 827	5 169	191 503	23 270	12 524	45 800	3 511
ELECTRIC POWER SYSTEMS	-	-	-	520 419	-	140 575	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	3 350	-	-
LONG-TERM DEBT ISSUED	21 749	110 078	-	166 949	8 000	31 280	42 468	13 570
FULL FAITH AND CREDIT	21 550	6 078	-	9 500	8 000	31 280	28 600	13 570
GENERAL	21 550	6 078	-	9 500	8 000	31 280	28 600	13 570
UTILITY	-	-	-	-	-	-	-	-
NONGUARANTEED	199	104 000	-	157 449	-	-	13 868	-
GENERAL	199	104 000	-	58 449	-	-	13 868	-
UTILITY	-	-	-	99 000	-	-	-	-
LONG-TERM DEBT RETIRED	5 707	11 586	1 973	44 588	4 891	22 454	19 744	6 930
GENERAL	5 707	10 272	1 413	15 316	4 481	7 836	18 354	6 579
UTILITY	-	1 314	560	29 272	410	14 618	1 390	351
REFUNDING ISSUES OF LONG-TERM DEBT	-	1 500	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	1 500	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	38 922	180 641	72 252	854 006	117 182	150 980	263 438	96 619
EMPLOYEE RETIREMENT	213	21 297	-	508 758	12 897	78 302	160 396	67 823
OTHER THAN EMPLOYEE RETIREMENT	38 709	159 344	72 252	345 248	104 285	72 678	103 042	28 796
CASH AND DEPOSITS	9 660	6 538	10 888	127 431	12 742	29 164	52 021	14 460
SECURITIES	29 049	152 806	61 364	217 817	91 543	43 514	51 021	14 336
FEDERAL	28 880	152 711	61 364	217 626	81 138	43 514	50 192	11 827
STATE AND LOCAL GOVERNMENT	-	95	-	53	-	-	30	-
OTHER (NONGOVERNMENTAL)	169	-	-	138	10 405	-	799	2 509
BY PURPOSE ¹								
OFFSETS TO DEBT	6 538	26 179	1 202	8 541	21 562	6 943	16 327	2 142
BOND FUNDS	28 388	115 519	3 885	24 767	16 450	13 599	32 078	9 104
OTHER	3 783	17 646	67 165	311 940	66 273	52 136	54 637	17 550

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68-Continued
(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
POPULATION: 1960	405 220	627 525	7 781 984	304 869	367 548	324 253	301 598	2 002 512
REVENUE: TOTAL	153 987	101 746	6 221 378	90 296	73 276	49 390	31 361	457 555
GENERAL REVENUE.	146 421	92 798	5 364 978	83 183	68 956	38 624	30 521	422 331
INTERGOVERNMENTAL REVENUE	34 688	14 732	2 214 724	33 552	12 446	4 560	4 601	79 545
FROM STATE GOVERNMENT	30 148	12 101	2 069 982	25 027	6 208	1 258	2 041	30 232
EDUCATION	23 422	1 718	534 382	15 862	-	-	-	29
HIGHWAYS	293	1 944	43 522	1 491	3 269	953	1 712	5 956
PUBLIC WELFARE	3 498	-	1 015 848	6 080	-	-	-	4 630
HEALTH AND HOSPITALS	1 133	15	53 656	100	-	-	-	8 365
HOUSING AND URBAN RENEWAL	-	-	27 831	-	-	-	-	20
GENERAL SUPPORT	1 564	7 883	359 417	874	362	199	201	1 648
OTHER	238	541	35 326	620	2 577	106	128	9 584
FROM FEDERAL GOVERNMENT	1 370	2 127	135 030	8 408	3 033	3 297	1 015	47 587
FROM LOCAL GOVERNMENTS	3 170	504	9 712	117	3 205	5	1 545	1 726
GENERAL REVENUES FROM OWN SOURCES.	111 733	78 066	3 150 254	49 631	56 510	34 064	25 920	342 786
TAXES.	106 082	50 058	2 680 466	35 344	37 537	20 515	19 673	265 016
PROPERTY	95 557	22 986	1 619 301	19 801	24 365	10 602	15 877	108 675
GENERAL SALES AND GROSS RECEIPTS	-	15 733	413 745	4 403	9 463	7 233	-	-
SELECTIVE SALES AND GROSS RECEIPTS	9 315	6 092	173 732	6 562	2 222	1 697	1 234	1 599
ALCOHOLIC BEVERAGES	-	1 368	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	5 381	4 071	44 649	5 448	458	1 697	1 234	-
TOBACCO PRODUCTS	-	-	34 770	801	1 483	-	-	-
OTHER	3 934	653	94 313	313	281	-	-	1 599
INCOME TAXES	-	-	430 191	-	-	-	-	126 247
MOTOR VEHICLE LICENSES	21	895	3 895	901	10	4	1 248	15
MISCELLANEOUS LICENSES	1 189	4 352	23 722	3 611	1 439	979	1 209	24 744
OTHER	-	-	75 880	66	58	-	105	3 736
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	5 651	28 008	469 788	14 287	18 973	13 549	6 247	77 770
CURRENT CHARGES.	3 336	19 031	354 638	12 118	11 896	8 987	3 065	39 004
EDUCATION	1 602	189	39 502	5 282	-	-	-	-
SCHOOL LUNCH SALES	1 427	29	6 824	1 581	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	175	-	243	3 701	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	160	32 435	-	-	-	-	-
HIGHWAYS	18	45	63 465	77	540	15	150	96
HOSPITALS.	1 159	-	19 350	1 046	-	-	-	1 639
SEWERAGE	27	2 611	27 139	21	1 269	1 961	1 428	18 023
SANITATION OTHER THAN SEWERAGE	12	-	6 436	-	45	3 230	69	333
PARKS AND RECREATION	13	1 145	7 240	313	848	1 304	601	668
HOUSING AND URBAN RENEWAL	-	-	130 561	3 381	165	-	-	2 350
AIRPORTS	-	2 777	-	659	3 270	1 883	-	6 691
WATER TRANSPORT AND TERMINALS.	-	-	14 026	200	4 010	-	27	1 130
PARKING FACILITIES	71	535	12 529	428	1 278	271	374	1 149
MISCELLANEOUS COMMERCIAL ACTIVITIES.	120	9 596	6 254	194	-	-	-	-
OTHER.	314	2 33	28 136	517	471	323	416	6 925
SPECIAL ASSESSMENTS.	24	2 354	8 488	591	5	864	1 120	110
SALE OF PROPERTY	118	354	7 247	406	1 711	-	457	5 888
HOUSING AND URBAN RENEWAL	-	-	990	115	944	-	-	4 788
OTHER.	118	354	6 257	291	767	-	457	1 100
INTEREST EARNINGS.	501	2 360	59 467	379	1 843	1 745	598	8 514
FINES AND FORFEITS	1 069	2 541	20 122	548	3 213	1 769	266	4 337
OTHER AND UNALLOCABLE	603	1 368	19 826	245	305	184	741	19 917
UTILITY REVENUE.	6 818	6 689	501 442	5 749	-	9 624	-	22 402
EMPLOYEE-RETIREMENT REVENUE ³	748	2 261	354 958	1 364	4 320	1 142	840	12 822
EXPENDITURE: TOTAL	155 419	117 402	6 030 599	90 374	76 999	44 754	30 978	474 735
GENERAL EXPENDITURE.	146 752	106 825	4 996 729	86 217	71 547	34 522	30 321	418 998
INTERGOVERNMENTAL EXPENDITURE	6 600	180	4 111	1 148	126	-	948	14 004
DIRECT GENERAL EXPENDITURE	140 152	106 645	4 992 618	85 069	71 421	34 522	29 373	404 994
CURRENT OPERATION	144 793	68 376	3 712 689	60 722	44 028	22 845	19 026	288 791
CAPITAL OUTLAY	6 635	32 265	472 636	15 870	25 333	6 925	9 116	89 061
CONSTRUCTION	4 429	29 095	344 758	13 210	15 289	4 933	6 900	36 966
LAND AND EXISTING STRUCTURES	508	1 558	91 950	1 201	9 492	891	1 660	41 660
EQUIPMENT.	1 698	1 612	35 928	1 459	552	1 101	556	10 435
ASSISTANCE AND SUBSIDIES	6 134	-	636 187	5 409	-	-	-	-
INTEREST ON GENERAL DEBT	2 590	6 004	171 106	3 068	2 060	4 752	1 231	27 142
BY FUNCTION:								
EDUCATION.	61 229	1 902	1 276 531	38 557	116	-	-	9 559
LOCAL SCHOOLS.	61 229	-	1 102 332	38 557	116	-	-	9 559
CITY-OPERATED SCHOOLS ONLY	60 867	-	1 077 984	38 332	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	1 902	174 199	-	-	-	-	-
HIGHWAYS	1 597	11 179	139 226	3 272	6 794	2 710	6 837	18 540
PUBLIC WELFARE	7 120	744	1 127 169	8 169	67	-	-	15 349
CATEGORICAL CASH ASSISTANCE	-	-	538 150	5 036	-	-	-	-
OTHER CASH ASSISTANCE.	6 134	-	98 037	373	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	7	-	211 240	1 202	-	-	-	-
VENDOR PAYMENTS, OTHER	18	-	73	-	-	-	-	201
WELFARE INSTITUTIONS	-	645	10 178	-	-	-	-	3 607
OTHER PUBLIC WELFARE	961	99	269 491	1 558	67	-	-	11 541
HOSPITALS.	10 546	-	527 451	3 119	-	-	-	25 798
OWN HOSPITALS.	10 546	-	415 428	3 011	-	-	-	20 289
OTHER HOSPITALS.	-	-	112 023	108	-	-	-	5 509
HEALTH	2 651	1 696	113 420	702	3	-	640	10 049

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

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Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	19 629	14 952	336 200	4 138	10 201	4 454	4 334	63 934
FIRE PROTECTION	11 745	8 087	151 527	2 968	7 405	3 867	3 881	23 388
SEWERAGE	3 563	18 656	61 737	1 344	2 269	4 467	4 191	16 707
SANITATION OTHER THAN SEWERAGE	5 241	6 322	132 077	1 694	777	1 557	2 015	21 334
OTHER THAN CAPITAL OUTLAY	5 004	4 665	125 765	1 615	754	1 386	2 014	20 230
PARKS AND RECREATION	2 699	6 739	88 973	2 517	6 977	3 787	2 472	24 238
OTHER THAN CAPITAL OUTLAY	1 858	3 937	61 641	2 113	6 035	3 145	1 637	18 606
HOUSING AND URBAN RENEWAL	5 005	96	233 019	3 512	10 211	-	7	40 315
CITY HOUSING PROJECTS	-	-	171 738	2 488	-	-	-	-
CAPITAL OUTLAY ONLY	-	-	42 422	-	-	-	-	-
URBAN RENEWAL PROJECTS	74	96	61 281	1 024	10 211	-	7	38 493
CAPITAL OUTLAY ONLY	-	-	47 858	624	7 717	-	-	33 301
OTHER	4 931	-	-	-	-	-	-	1 822
LIBRARIES	2 540	1 347	42 659	1 549	2 003	-	733	7 944
FINANCIAL ADMINISTRATION	2 427	2 318	40 797	747	1 128	705	556	9 290
GENERAL CONTROL	1 793	5 642	93 895	1 387	1 071	1 079	872	21 918
COURTS	415	3 423	54 232	649	-	218	227	14 875
OTHER	1 378	2 219	39 663	738	1 071	861	645	7 043
GENERAL PUBLIC BUILDINGS	1 104	1 871	31 769	1 858	908	391	353	7 930
INTEREST ON GENERAL DEBT	2 590	6 004	171 106	3 068	2 060	4 752	1 231	27 142
ALL OTHER	5 273	19 270	429 173	7 616	19 557	6 753	2 199	75 563
AIRPORTS	-	2 442	-	1 183	4 195	2 703	-	6 107
OTHER THAN CAPITAL OUTLAY	-	1 017	-	2 212	2 516	1 339	-	2 379
WATER TRANSPORT AND TERMINALS	-	-	19 674	2 293	9 575	-	9	5 029
OTHER THAN CAPITAL OUTLAY	-	-	2 722	455	1 702	-	-	720
CORRECTION	-	1 490	69 046	483	-	-	60	17 995
PARKING FACILITIES	-	122	3 250	359	187	43	123	3 116
OTHER THAN CAPITAL OUTLAY	-	-	770	233	148	43	91	377
PROTECTIVE INSPECTION AND REGULATION	988	851	26 582	388	947	330	623	4 960
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	9 508	3 686	219	-	-	-	-
OTHER AND UNALLOCABLE	4 285	4 857	306 935	2 691	4 653	3 677	1 384	38 356
UTILITY EXPENDITURE	6 828	6 410	703 225	3 285	-	8 604	-	25 694
EMPLOYEE-RETIREMENT EXPENDITURE ¹	1 839	4 167	330 645	872	5 452	1 628	657	30 043
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	99 657	53 487	2 823 811	43 835	34 486	18 361	13 249	219 516
BORROWING, TOTAL	21 239	36 415	564 545	7 395	15 101	3 055	10 167	61 466
DEBT REDEMPTION, TOTAL	11 996	7 051	565 744	7 709	1 760	10 404	3 531	39 122
GROSS DEBT OUTSTANDING	98 056	210 765	7 917 476	128 376	71 781	226 155	45 411	972 493
NET LONG-TERM DEBT OUTSTANDING	74 196	198 098	6 100 503	106 875	49 236	213 604	42 522	809 178
LONG-TERM DEBT OUTSTANDING	74 207	210 765	7 043 443	108 578	52 431	226 110	44 161	861 192
GENERAL DEBT	63 614	201 691	4 453 044	96 188	52 431	131 134	44 161	744 009
EDUCATION	35 645	-	789 083	3 984	-	-	14 678	13 293 100 225
HIGHWAYS	-	34 003	548 582	-	-	-	-	-
HOSPITALS	-	-	121 179	-	-	-	-	-
SEWERAGE	248	15 000	288 719	30	-	34 509	28 317	203 199
PARKS AND RECREATION	420	-	116 228	-	5 360	9 644	778	40 822
HOUSING AND URBAN RENEWAL	8 746	-	1 736 978	30 976	1 200	-	-	46 951
AIRPORTS	-	6 391	14 390	-	5 476	52 276	-	30 951
WATER TRANSPORT AND TERMINALS	437	-	197 296	3 648	27 726	-	105	19 171
OTHER AND UNALLOCABLE	18 118	146 297	640 589	57 550	12 669	20 027	1 668	300 965
UTILITY DEBT	10 593	9 074	2 590 399	12 390	-	94 976	-	117 183
WATER SUPPLY SYSTEMS	10 593	9 074	698 005	12 390	-	94 976	-	117 183
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	1 892 394	-	-	-	-	-
LONG-TERM DEBT ISSUED	21 239	36 415	550 316	7 395	11 101	3 055	10 167	58 015
FULL FAITH AND CREDIT	21 239	33 415	484 226	6 000	-	603	8 167	58 015
GENERAL	17 739	33 415	388 636	6 000	-	603	8 167	50 515
UTILITY	3 500	-	95 590	-	-	-	7 500	-
NONGUARANTEED	-	3 000	66 090	1 395	11 101	2 452	2 000	-
GENERAL	-	3 000	66 090	1 395	11 101	2 452	2 000	-
UTILITY	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5 172	6 301	565 744	5 955	1 760	10 354	3 381	39 122
GENERAL	4 336	6 069	435 821	4 964	1 760	8 616	3 381	34 086
UTILITY	836	232	129 923	991	-	1 738	-	5 036
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	32 811	88 721	1 80	36 976	105 559	59 525	21 648	253 293
EMPLOYEE RETIREMENT	1 004	17 615	5 385 036	20 764	55 390	9 880	5 730	76 609
OTHER THAN EMPLOYEE RETIREMENT	31 807	71 107	1 968 244	16 212	50 169	49 645	15 918	176 684
CASH AND DEPOSITS	23 053	61 771	314 431	5 797	44 563	30 525	1 794	57 877
SECURITIES	8 754	9 336	1 653 813	10 415	5 606	19 120	14 124	118 807
FEDERAL	7 978	6 577	637 093	8 664	4 732	18 830	14 025	109 314
STATE AND LOCAL GOVERNMENT	177	2 207	441 009	1 751	500	290	99	16
OTHER (NONGOVERNMENTAL)	599	552	575 711	-	374	-	-	9 477
BY PURPOSE ²								
OFFSETS TO DEBT	11	12 667	942 940	1 703	3 195	12 506	1 639	52 014
BOND FUNDS	3 104	46 333	24 263	-	13 723	21 282	5 952	52 099
OTHER	28 692	12 107	1 001 041	14 509	33 251	15 857	8 327	72 571

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Phoenix	Pitts-	Portland	Rochester	St. Louis	St.	San	San
	Phoenix	Pitts-	Portland	Rochester	St. Louis	St.	Antonio	Diego
POPULATION: 1960	439 170	604 332	372 676	318 611	750 026	313 411	582 718	573 224
REVENUE, TOTAL	81 262	92 203	68 553	104 797	138 026	52 729	112 243	108 993
GENERAL REVENUE.	64 205	80 278	60 196	98 098	124 628	47 129	38 422	81 118
INTERGOVERNMENTAL REVENUE.	18 277	13 015	10 127	43 703	10 699	8 706	3 781	12 837
FROM STATE GOVERNMENT.	10 622	2 903	6 310	25 654	8 283	6 155	943	10 539
EDUCATION.	-	-	-	20 425	-	-	-	-
HIGHWAYS	3 028	1 042	2 751	476	3 541	2 695	758	5 437
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	1 879	482	36	-
HOUSING AND URBAN RENEWAL	-	69	1 103	192	-	-	-	-
GENERAL SUPPORT.	7 397	609	2 366	3 200	2 166	1 298	-	422
OTHER.	197	1 183	90	1 361	697	1 680	149	4 680
FROM FEDERAL GOVERNMENT.	7 302	6 240	3 256	1 037	2 204	646	2 576	2 298
FROM LOCAL GOVERNMENTS	353	3 872	561	17 032	212	1 905	262	-
GENERAL REVENUES FROM OWN SOURCES.	45 928	67 263	50 069	54 395	113 929	38 423	34 641	68 281
TAXES.	30 792	55 374	31 293	42 382	89 326	28 288	22 434	39 273
PROPERTY	13 602	34 640	25 094	40 908	35 706	24 388	21 126	21 446
GENERAL SALES AND GROSS RECEIPTS	13 929	-	-	-	-	-	-	11 656
SELECTIVE SALES AND GROSS RECEIPTS	1 764	2 692	2 502	849	12 094	2 316	487	3 688
ALCOHOLIC BEVERAGES.	-	-	-	-	-	-	-	-
MOTOR FUELS.	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	546	-	2 502	849	8 394	2 316	487	894
TOBACCO PRODUCTS	-	-	-	-	3 165	-	-	1 870
OTHER.	1 218	2 692	-	-	535	-	-	924
INCOME TAXES	-	11 237	-	-	30 351	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	-	13	1 437	6	32
MISCELLANEOUS LICENSES	1 497	5 874	3 697	246	9 738	1 392	821	2 360
OTHER.	-	931	-	-	366	-	186	91
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	15 136	11 889	18 776	12 013	24 603	10 135	12 207	29 008
CURRENT CHARGES.	6 678	1 351	11 419	7 921	18 504	6 552	4 794	12 381
EDUCATION.	-	-	-	985	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	465	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	520	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	-	15	179	2 083	1 820	549	17	170
HOSPITALS.	-	-	-	15	7 174	-	-	-
SEWERAGE	99	-	2 401	142	-	2 886	1 970	7 112
SANITATION OTHER THAN SEWERAGE	83	-	84	1 233	112	677	6	-
PARKS AND RECREATION	826	79	2 107	272	2 053	950	699	2 962
HOUSING AND URBAN RENEWAL	833	384	59	376	-	-	-	-
AIRPORTS	4 414	-	-	-	4 939	-	1 312	252
WATER TRANSPORT AND TERMINALS	-	17	4 754	-	189	564	-	-
PARKING FACILITIES	134	754	1 048	1 342	658	422	248	423
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	-	-	823	138	8	100	237
OTHER.	289	102	787	650	1 421	496	442	1 225
SPECIAL ASSESSMENTS.	4 603	26	1 621	46	79	1 380	1 648	5 564
SALE OF PROPERTY	134	6 261	1 747	1 023	1 108	267	684	2 019
HOUSING AND URBAN RENEWAL	-	6 240	-	982	671	-	628	-
OTHER.	134	-	21	765	352	1 050	267	2 019
INTEREST EARNINGS.	1 637	3 069	1 727	1 582	1 989	981	2 577	2 714
FINES AND FORFEITS	1 721	727	1 821	879	2 108	738	1 902	3 466
OTHER AND UNALLOCABLE.	363	455	441	562	815	217	602	2 864
UTILITY REVENUE.	14 241	9 726	7 496	6 699	7 499	5 213	73 180	23 014
EMPLOYEE-RETIREMENT REVENUE ³	2 816	2 199	861	-	5 899	387	641	4 861
EXPENDITURE: TOTAL	81 199	91 656	67 833	113 524	131 220	61 096	129 468	104 660
GENERAL EXPENDITURE.	65 037	76 427	58 538	109 603	118 971	51 003	55 017	76 724
INTERGOVERNMENTAL EXPENDITURE.	47	797	-	210	692	11 409	13	2 144
DIRECT GENERAL EXPENDITURE	64 990	75 630	58 538	109 393	118 279	39 594	55 004	74 580
CURRENT OPERATION.	42 086	54 945	43 637	90 149	101 766	26 829	28 359	49 348
CAPITAL OUTLAY	19 213	16 885	13 638	16 389	12 652	10 214	23 592	21 842
CONSTRUCTION	14 181	9 547	8 866	12 103	9 402	8 990	18 743	18 308
LAND AND EXISTING STRUCTURES	3 615	4 989	3 166	3 014	2 010	599	4 242	2 283
EQUIPMENT.	1 417	2 349	1 606	1 272	1 240	625	607	1 251
ASSISTANCE AND SUBSIDIES	-	-	-	-	20	-	124	-
INTEREST ON GENERAL DEBT	3 691	3 800	1 263	2 855	3 841	2 551	2,929	3 390
BY FUNCTION:								
EDUCATION.	2 321	12	-	56 403	235	1 700	-	-
LOCAL SCHOOLS.	2 321	12	-	56 403	235	1 700	-	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	56 403	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	8 442	7 681	6 281	6 815	7 045	6 978	7 859	10 945
PUBLIC WELFARE	-	30	-	-	1 461	2 710	280	21
CATEGORICAL CASH ASSISTANCE	-	-	-	-	20	-	124	-
OTHER CASH ASSISTANCE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	-	-	-
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	30	-	-	1 441	2 710	156	21
HOSPITALS.	-	-	-	-	23 327	2 004	1	-
OWN HOSPITALS.	-	-	-	-	23 090	-	-	-
OTHER HOSPITALS.	-	-	-	-	237	2 004	1	-
HEALTH	-	24	2 116	62	4 484	1 113	1 839	50

See footnotes at end of table.

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	Phoenix	Pitts-	Portland	Rochester	St.	St.	San	San
	bhurgh				Louis	Paul	Antonio	Diego
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	9 224	14 074	8 416	6 737	24 014	4 631	6 270	11 571
FIRE PROTECTION	4 836	8 475	7 277	5 945	9 960	4 047	3 867	6 281
SEWERAGE	5 672	1 013	5 074	1 727	125	6 169	4 244	5 752
SANITATION OTHER THAN SEWERAGE	6 232	6 651	1 192	5 061	3 321	1 765	2 984	3 504
OTHER THAN CAPITAL OUTLAY	5 758	6 620	1 139	5 047	3 193	1 667	2 834	3 501
PARKS AND RECREATION	7 079	7 188	7 314	3 650	9 756	3 592	12 703	15 302
OTHER THAN CAPITAL OUTLAY	3 585	4 684	5 878	2 943	8 073	3 343	2 174	6 785
HOUSING AND URBAN RENEWAL	707	9 701	4 404	4 149	58	1 462	1 856	-
CITY HOUSING PROJECTS	707	-	-	399	-	-	-	-
CAPITAL OUTLAY ONLY	37	-	-	2	-	-	-	-
URBAN RENEWAL PROJECTS	-	9 701	4 404	3 750	-	-	1 856	-
CAPITAL OUTLAY ONLY	-	7 183	3 233	3 118	-	-	1 266	-
OTHER	-	-	-	-	58	1 462	-	-
LIBRARIES	1 514	2 823	-	1 973	3 151	1 423	1 965	2 273
FINANCIAL ADMINISTRATION	1 480	2 574	1 426	1 229	3 298	754	998	1 805
GENERAL CONTROL	2 000	1 758	1 731	1 724	5 431	1 300	1 255	2 473
COURTS	490	299	429	449	2 910	339	367	-
OTHER	1 510	1 459	1 302	1 275	2 521	961	888	2 473
GENERAL PUBLIC BUILDINGS	1 032	2 162	372	560	1 709	538	338	2 418
INTEREST ON GENERAL DEBT	3 691	3 800	1 263	2 855	3 841	2 551	2 929	3 390
ALL OTHER	10 807	8 461	11 672	10 713	17 755	8 266	5 629	10 939
AIRPORTS	5 934	-	-	-	7 811	-	3 198	503
OTHER THAN CAPITAL OUTLAY	2 442	-	-	-	3 160	-	887	269
WATER TRANSPORT AND TERMINALS	-	-	6 795	-	13	3 435	-	-
OTHER THAN CAPITAL OUTLAY	-	-	4 199	-	-	208	-	-
CORRECTION	-	-	85	113	2 600	920	-	-
PARKING FACILITIES	28	727	916	1 291	594	131	144	62
OTHER THAN CAPITAL OUTLAY	28	119	799	650	431	99	20	62
PROTECTIVE INSPECTION AND REGULATION	929	547	746	934	1 350	573	453	865
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	-	-	738	124	20	109	192
OTHER AND UNALLOCABLE	3 916	7 187	3 130	7 637	5 263	3 187	1 725	9 317
UTILITY EXPENDITURE	15 098	9 210	6 358	2 771	7 765	8 402	73 785	23 224
EMPLOYEE-RETIREMENT EXPENDITURE ³	1 064	6 019	2 937	1 150	4 484	1 691	666	4 712
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	29 189	45 040	36 241	56 323	80 038	22 962	40 454	42 213
BORROWING, TOTAL	12 564	26 654	3 656	32 797	27 680	12 211	16 000	13 000
DEBT REDEMPTION, TOTAL	8 710	10 744	5 351	6 345	6 536	2 399	11 619	3 232
GROSS DEBT OUTSTANDING	182 080	150 126	53 623	116 111	162 575	103 587	167 680	112 658
NET LONG-TERM DEBT OUTSTANDING	159 120	96 298	38 383	52 506	154 296	92 909	146 684	109 991
LONG-TERM DEBT OUTSTANDING	182 080	97 741	43 392	52 506	162 525	101 309	160 001	112 658
GENERAL DEBT	112 409	97 741	30 942	50 023	150 785	82 396	82 911	91 733
EDUCATION	-	-	4 675	12 118	-	-	-	-
HIGHWAYS	6 510	-	-	1 522	43 413	20 687	2 059	-
HOSPITALS	-	-	-	-	10 041	4 199	-	-
SEWERAGE	54 081	350	-	4 550	3 907	19 953	12 522	48 133
PARKS AND RECREATION	9 455	-	9 931	556	15 613	4 527	705	30 300
HOUSING AND URBAN RENEWAL	9 315	12 124	1 470	5 847	10 856	5 845	-	-
AIRPORTS	23 683	-	-	-	29 725	-	5 507	-
WATER TRANSPORT AND TERMINALS	-	-	11 922	-	2 500	17 180	-	-
OTHER AND UNALLOCABLE	9 365	85 267	2 944	25 430	34 730	10 005	62 118	13 300
UTILITY DEBT	69 671	-	12 450	2 483	11 740	18 913	77 090	20 925
WATER SUPPLY SYSTEMS	69 671	-	12 450	2 483	11 740	18 913	25 385	18 233
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	49 480	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	2 225	2 692
LONG-TERM DEBT ISSUED	12 564	26 654	3 656	16 268	27 630	11 290	16 000	13 000
FULL FAITH AND CREDIT	7 500	20 400	2 656	16 250	7 630	9 175	11 000	5 000
GENERAL	7 500	20 400	2 656	14 630	7 630	7 675	11 000	5 000
UTILITY	-	-	-	1 620	-	1 500	-	-
NONGUARANTEED	5 064	6 254	1 000	18	20 000	2 115	5 000	8 000
GENERAL	5 064	6 254	1 000	18	20 000	2 115	5 000	5 000
UTILITY	-	-	-	-	-	-	-	3 000
LONG-TERM DEBT RETIRED	9 031	7 764	4 899	6 345	6 536	2 399	8 234	3 232
GENERAL	6 680	7 764	3 258	6 227	6 241	1 848	4 674	1 375
UTILITY	2 351	-	1 641	118	295	551	3 560	1 857
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	321	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	86 086	74 111	37 595	49 416	161 079	30 652	81 729	100 831
EMPLOYEE RETIREMENT	36 901	1 273	1 418	69	73 876	1 526	5 639	37 188
OTHER THAN EMPLOYEE RETIREMENT	49 185	72 838	36 177	49 347	87 203	29 126	76 090	63 643
CASH AND DEPOSITS	13 637	39 081	13 700	46 621	75 486	662	68 493	22 173
SECURITIES	35 548	33 757	22 477	2 726	11 717	28 464	7 597	41 470
FEDERAL	28 912	25 229	20 434	2 632	10 902	20 061	7 487	37 655
STATE AND LOCAL GOVERNMENT	-	354	2 043	91	-	8 398	110	-
OTHER (NONGOVERNMENTAL)	6 636	8 174	-	3	815	5	-	3 815
BY PURPOSE								
OFFSETS TO DEBT	22 960	1 443	5 009	-	8 229	8 400	13 317	2 667
BOND FUNDS	12 634	25 766	3 828	-	57 322	12 950	34 552	26 722
OTHER	13 591	45 629	27 340	49 347	21 652	7 776	28 221	34 254

See footnotes at end of table.

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
POPULATION: 1960	740 316	557 087	318 003	763 956
REVENUE: TOTAL	415 041	156 538	51 322	1 557 053
GENERAL REVENUE.	337 950	83 937	46 486	529 555
INTERGOVERNMENTAL REVENUE.	108 299	16 663	8 042	186 434
FROM STATE GOVERNMENT.	86 373	13 945	4 391	-
EDUCATION.	-	-	-	-
HIGHWAYS	9 396	5 198	2 520	-
PUBLIC WELFARE	52 666	-	-	-
HEALTH AND HOSPITALS	10 593	21	98	-
HOUSING AND URBAN RENEWAL.	-	-	-	-
GENERAL SUPPORT.	12 574	6 605	1 748	-
OTHER.	1 144	2 121	25	-
FROM FEDERAL GOVERNMENT.	21 070	981	3 333	185 984
FROM LOCAL GOVERNMENTS	856	1 737	318	450
GENERAL REVENUES FROM OWN SOURCES.	229 651	67 274	38 444	343 121
TAXES.	166 393	36 011	25 987	304 157
PROPERTY	138 311	19 593	7 837	110 842
GENERAL SALES AND GROSS RECEIPTS	21 989	-	-	45 995
SELECTIVE SALES AND GROSS RECEIPTS	3 483	8 910	-	56 434
ALCOHOLIC BEVERAGES.	-	-	-	12 261
MOTOR FUELS.	-	-	-	15 923
PUBLIC UTILITIES	532	8 398	-	8 868
TOBACCO PRODUCTS	-	-	-	5 111
OTHER.	2 951	512	-	14 271
INCOME TAXES	-	-	17 043	70 350
MOTOR VEHICLE LICENSES	40	24	14	7 979
MISCELLANEOUS LICENSES	2 313	7 484	506	5 121
OTHER.	257	-	2 497	7 436
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	63 258	31 263	12 457	38 964
CURRENT CHARGES.	46 252	19 029	8 220	23 292
EDUCATION.	-	-	-	3 477
SCHOOL LUNCH SALES	-	-	-	2 591
OTHER LOCAL SCHOOL CHARGES	-	-	-	652
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	234
HIGHWAYS	78	325	1 525	1 279
HOSPITALS.	20 364	-	-	3 368
SEWERAGE	20	8 727	3 548	7 320
SANITATION OTHER THAN SEWERAGE	-	4 428	1 397	-
PARKS AND RECREATION	3 067	2 640	608	1 418
HOUSING AND URBAN RENEWAL.	2 223	-	94	1 924
AIRPORTS	15 726	-	372	-
WATER TRANSPORT AND TERMINALS.	-	-	-	-
PARKING FACILITIES	1 796	1 169	169	980
MISCELLANEOUS COMMERCIAL ACTIVITIES.	32	4	100	522
OTHER.	2 946	1 736	407	3 004
SPECIAL ASSESSMENTS.	316	3 911	1 140	2 021
SALE OF PROPERTY.	1 131	684	901	6 911
HOUSING AND URBAN RENEWAL.	-	400	B94	6 744
OTHER.	1 131	284	7	167
INTEREST EARNINGS.	8 281	3 999	959	696
FINES AND FORFEITS	5 078	3 493	1 152	4 327
OTHER AND UNALLOCABLE.	2 200	147	85	1 717
UTILITY REVENUE.	50 300	64 916	4 836	8 853
EMPLOYEE-RETIREMENT REVENUE?	26 791	7 685	-	8 313
EXPENDITURE: TOTAL	402 028	168 299	59 101	4 559 088
GENERAL EXPENDITURE.	309 537	80 651	51 768	515 266
INTERGOVERNMENTAL EXPENDITURE.	25 354	6 942	2 881	1
DIRECT GENERAL EXPENDITURE	284 183	73 709	48 887	515 265
CURRENT OPERATION.	181 568	53 909	32 495	392 205
CAPITAL OUTLAY	42 093	18 038	14 727	96 594
CONSTRUCTION	15 847	13 913	9 705	76 131
LAND AND EXISTING STRUCTURES	24 265	1 656	3 861	13 012
EQUIPMENT.	1 981	2 469	1 161	7 451
ASSISTANCE AND SUBSIDIES	55 252	-	-	19 284
INTEREST ON GENERAL DEBT	5 270	1 762	1 665	7 182
BY FUNCTION:				
EDUCATION.	11 925	127	2 596	125 752
LOCAL SCHOOLS.	11 925	127	2 596	119 731
CITY-OPERATED SCHOOLS ONLY	-	-	-	118 950
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	6 021
HIGHWAYS	13 804	10 623	1 280	63 271
PUBLIC WELFARE	83 795	-	31	44 581
CATEGORICAL CASH ASSISTANCE.	51 339	-	-	18 251
OTHER CASH ASSISTANCE.	3 913	-	-	1 033
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	1 629
VENDOR PAYMENTS, OTHER	33	-	-	-
WELFARE INSTITUTIONS	110	-	-	7 872
OTHER PUBLIC WELFARE	28 400	-	31	15 796
HOSPITALS.	29 921	-	-	54 571
OWN HOSPITALS.	29 222	-	-	26 033
OTHER HOSPITALS.	699	-	-	28 538
HEALTH	7 969	4 024	1 603	24 117

See footnotes at end of table.

Table 6. Finances of the 43 Largest Cities, in Detail: 1967-68--Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED				
POLICE PROTECTION	23 377	12 174	7 203	37 388
FIRE PROTECTION	19 816	8 737	6 115	16 238
SEWERAGE	5 800	13 278	6 335	18 470
SANITATION OTHER THAN SEWERAGE	3 507	6 678	3 491	11 293
OTHER THAN CAPITAL OUTLAY	3 440	5 099	3 183	10 554
PARKS AND RECREATION	16 200	8 181	2 981	15 332
OTHER THAN CAPITAL OUTLAY	13 781	6 706	2 243	14 626
HOUSING AND URBAN RENEWAL	26 509	2 142	4 826	11 927
CITY HOUSING PROJECTS	-	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-
URBAN RENEWAL PROJECTS	26 509	2 142	4 714	11 927
CAPITAL OUTLAY ONLY	19 288	1 112	3 521	8 138
OTHER	-	-	112	-
LIBRARIES	3 752	2 847	-	5 324
FINANCIAL ADMINISTRATION	7 294	1 565	853	6 899
GENERAL CONTROL	11 402	2 828	1 496	17 253
COURTS	5 610	714	544	10 857
OTHER	5 792	2 114	952	6 396
GENERAL PUBLIC BUILDINGS	5 489	116	887	5 843
INTEREST ON GENERAL DEBT	5 270	1 762	1 665	7 182
ALL OTHER	33 707	5 569	4 406	49 825
AIRPORTS	9 771	-	543	-
OTHER THAN CAPITAL OUTLAY	5 392	-	269	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-
CORRECTION	5 725	561	404	22 849
PARKING FACILITIES	664	309	613	332
OTHER THAN CAPITAL OUTLAY	223	297	35	271
PROTECTIVE INSPECTION AND REGULATION	1 694	1 120	410	5 759
MISCELLANEOUS COMMERCIAL ACTIVITIES	26	41	174	396
OTHER AND UNALLOCABLE	15 827	3 538	2 262	20 489
UTILITY EXPENDITURE	70 781	80 209	7 333	10 632
EMPLOYEE-RETIREMENT EXPENDITURE ¹	21 710	7 439	-	25 202
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	167 095	68 443	25 900	297 044
BORROWING, TOTAL	94 963	10 215	16 792	31 945
DEBT REDEMPTION, TOTAL	23 076	9 519	3 510	13 441
GROSS DEBT OUTSTANDING	326 056	246 056	63 743	268 228
NET LONG-TERM DEBT OUTSTANDING	257 643	224 552	33 637	197 137
LONG-TERM DEBT OUTSTANDING	259 611	238 168	37 486	197 137
GENERAL DEBT	120 816	53 913	31 436	175 230
EDUCATION	28 480	-	3 134	-
HIGHWAYS	4 310	29 053	6 944	57 989
HOSPITALS	5 175	-	-	-
SEWERAGE	20 330	5 750	13 380	24 862
PARKS AND RECREATION	17 277	12 079	132	19 800
HOUSING AND URBAN RENEWAL	-	-	5 097	1 045
AIRPORTS	28 685	-	-	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER AND UNALLOCABLE	16 559	7 031	2 749	71 534
UTILITY DEBT	138 795	184 255	6 050	21 907
WATER SUPPLY SYSTEMS	138 795	25 300	6 050	21 907
ELECTRIC POWER SYSTEMS	-	158 955	-	-
GAS SUPPLY SYSTEMS	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-
LONG-TERM DEBT ISSUED	76 873	8 486	8 449	31 200
FULL FAITH AND CREDIT	76 815	8 486	952	30 500
GENERAL	26 815	8 486	952	30 500
UTILITY	50 000	-	-	-
NONGUARANTEED	58	-	7 497	700
GENERAL	58	-	4 497	-
UTILITY	-	-	3 000	700
LONG-TERM DEBT RETIRED	23 076	9 519	3 510	13 441
GENERAL	14 981	4 929	3 125	12 863
UTILITY	8 095	4 590	385	578
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-
CASH AND SECURITY HOLDINGS	603 816	176 156	35 055	6 175 072
EMPLOYEE RETIREMENT	380 167	86 244	-	58 450
OTHER THAN EMPLOYEE RETIREMENT	223 649	89 912	35 055	6 116 622
CASH AND DEPOSITS	214 413	5 678	11 762	38 574
SECURITIES	9 236	84 234	23 293	5 386
FEDERAL	8 774	80 337	23 293	3 691
STATE AND LOCAL GOVERNMENT	7	5	-	-
OTHER (NONGOVERNMENTAL)	455	3 892	-	1 695
BY PURPOSE ²				
OFFSETS TO DEBT	1 968	13 616	3 849	-
BOND FUNDS	73 934	15 595	13 057	75
OTHER	147 747	60 701	18 149	6 116 547

- Represents zero or rounds to zero.

¹For Washington, D.C., includes \$10,332,000 unemployment compensation revenue. ²City's share of locally collected and retained inheritance taxes, imposed by the State of Ohio.³Exclusive of "city contributions," representing intra-governmental transactions rather than revenue. ⁴For Washington, D.C., includes \$7,988,000 unemployment compensation benefits.⁵Comprises payments to beneficiaries (including withdrawal of contributions). ⁶Includes \$72,662,000 holdings of unemployment compensation funds of Washington, D.C., not shown separately in the distribution by type of holding. ⁷Mortgage and real estate transfer taxes.

UTILITIES

Table 7. Operating Statements-Utilities Operated by the 43 Largest Cities: 1967-68

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
TOTAL (59 UTILITIES) . . .	1 604 202	1 229 349	23 547	374 853	(NA)	(NA)	55 720	49 250	184 842	175 221	9 621	(NA)
WATER SUPPLY (40) . . .	630 631	323 864	15 733	306 767	(NA)	(NA)	24 165	19 803	81 716	80 577	1 139	(NA)
ELECTRIC POWER (6) . . .	354 742	206 429	6 456	148 313	(NA)	(NA)	6 653	5 797	27 962	26 855	1 107	(NA)
GAS SUPPLY (3) . . .	56 641	45 531	-	11 110	(NA)	(NA)	1 222	1 222	-	-	-	(NA)
TRANSIT (10)	562 188	653 525	1 358	191 357	(NA)	(NA)	23 680	22 428	75 164	67 789	7 375	(NA)
ATLANTA: WATER SUPPLY . . .	8 888	4 641	-	4 247	2 036	2 211	75	75	905	905	-	1 381
BALTIMORE: WATER SUPPLY . . .	13 126	6 337	-	6 789	(NA)	(NA)	-	-	2 764	2 764	-	(NA)
BIRMINGHAM: WATER SUPPLY . . .	8 531	3 258	-	5 273	1 516	3 757	325	320	1 708	1 708	-	2 374
BOSTON: WATER SUPPLY . . .	9 111	2 3700	-	5 411	(NA)	(NA)	-	-	-	-	-	(NA)
BUFFALO: WATER SUPPLY . . .	8 162	3 044	-	5 118	(NA)	(NA)	883	96	481	481	-	(NA)
CHICAGO: WATER SUPPLY . . .	57 655	30 704	-	26 951	(NA)	(NA)	806	759	6 342	6 342	-	(NA)
CINCINNATI: WATER SUPPLY . . .	9 982	6 055	-	3 927	1 550	2 377	145	145	877	877	-	1 645
CLEVELAND: WATER SUPPLY . . .	19 668	13 799	-	5 869	2 430	3 439	843	843	1 434	1 434	-	2 848
ELECTRIC POWER . . .	10 097	8 641	-	1 456	1 423	33	191	191	545	545	-	1 321
TRANSIT	28 351	24 761	-	3 590	2 006	1 584	682	682	657	657	-	1 609
COLUMBUS: WATER SUPPLY . . .	8 829	4 595	-	4 234	(NA)	(NA)	-	-	961	961	-	(NA)
ELECTRIC POWER . . .	2 958	2 370	-	588	(NA)	(NA)	58	58	-	-	-	(NA)
DALLAS: WATER SUPPLY . . .	23 202	7 225	-	15 977	(NA)	1 200	1 045	1 191	1 191	279	279	-
TRANSIT	7 225	7 070	-	15 155	1 200	1 045	1 153	1 153	366	366	-	1 258
DENVER: WATER SUPPLY . . .	14 139	5 673	-	8 466	2 851	5 615	423	418	4 421	4 421	-	1 617
DETROIT: WATER SUPPLY . . .	31 407	13 721	-	17 686	7 710	9 976	2 198	2 198	4 045	4 045	-	8 129
TRANSIT.	33 906	31 933	186	1 973	2 074	1 101	85	85	306	306	-	1 322
FORT WORTH: WATER SUPPLY . . .	8 360	3 532	-	4 828	1 486	3 342	483	453	912	910	2	2 913
HONOLULU: WATER SUPPLY . . .	9 768	5 834	-	3 934	2 884	1 050	993	993	1 564	1 558	6	479
HOUSTON: WATER SUPPLY . . .	18 253	8 895	-	9 358	2 947	6 411	802	802	2 830	2 830	-	4 383
GAS SUPPLY	608	300	-	308	(NA)	(NA)	-	-	-	-	-	(NA)
KANSAS CITY, MO.: WATER SUPPLY . . .	10 411	6 131	-	4 280	1 137	3 143	110	110	940	940	-	2 313
LONG BEACH: WATER SUPPLY . . .	6 081	4 366	10	1 715	968	747	254	-	183	183	-	818
GAS SUPPLY	19 361	14 820	-	4 541	948	3 593	177	177	-	-	-	3 770
LOS ANGELES: WATER SUPPLY . . .	58 732	36 942	1 689	21 790	11 707	10 083	1 725	1 971	6 107	5 516	591	5 701
ELECTRIC POWER . . .	185 121	107 381	1 158	77 740	30 282	47 458	1 488	1 208	16 248	15 898	350	32 698
LOUISVILLE: WATER SUPPLY . . .	8 084	5 816	-	2 268	1 121	1 147	454	451	818	777	41	783
MEMPHIS: WATER SUPPLY . . .	7 240	3 920	-	3 320	1 283	2 037	446	446	4 466	4 398	68	2 017
ELECTRIC POWER . . .	48 390	30 584	-	17 806	4 914	12 892	2 129	1 827	4 928	4 313	615	10 093
GAS SUPPLY	36 672	30 411	-	6 261	1 753	4 508	1 045	1 045	-	-	-	5 553
TRANSIT	6 329	5 445	-	884	684	200	30	30	107	107	-	123
MILWAUKEE: WATER SUPPLY . . .	15 341	6 497	12	8 844	1 695	7 149	1 091	1 091	1 570	1 570	-	6 670

See footnotes at end of table.

UTILITIES

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Table 7. Operating Statements--Utilities Operated by the 43 Largest Cities: 1967-68-Continued

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
MINNEAPOLIS: WATER SUPPLY.	6 827	4 419	-	2 408	756	1 652	-	-	78	78	-	1 574
NEWARK: WATER SUPPLY.	6 816	5 334	-	1 482	(NA)	(NA)	83	81	422	422	-	(NA)
NEW ORLEANS: WATER SUPPLY.	6 656	5 049	-	1 607	(NA)	(NA)	261	228	329	329	-	(NA)
NEW YORK CITY: WATER SUPPLY.	84 195	34 055	10 225	50 140	(NA)	(NA)	5 204	4 847	23 398	23 398	-	(NA)
TRANSIT	442 796	530 058	-	187 262	(NA)	(NA)	321 392	20 941	66 283	66 160	123	(NA)
NORFOLK: WATER SUPPLY.	5 749	1 866	-	3 883	(NA)	(NA)	-	-	400	400	-	(NA)
OKLAHOMA CITY: WATER SUPPLY.	8 825	2 212	-	6 613	(NA)	(NA)	440	437	3 485	3 480	5	(NA)
TRANSIT	785	1 026	-	1 241	10	1 251	-	-	-	-	-	1 251
PHILADELPHIA: WATER SUPPLY.	23 332	14 903	-	8 429	(NA)	(NA)	197	197	3 846	3 846	-	(NA)
PHOENIX: WATER SUPPLY.	13 905	5 440	-	8 465	2 985	5 480	541	541	2 495	2 327	168	3 526
PITTSBURGH: WATER SUPPLY.	9 851	6 168	-	3 683	717	2 966	114	114	-	-	-	3 080
PORTLAND, OREG.: WATER SUPPLY.	7 303	3 722	247	3 581	1 036	2 545	498	276	396	396	-	2 647
ROCHESTER: WATER SUPPLY.	6 699	2 276	615	4 423	333	4 090	6	6	123	123	-	3 973
ST. LOUIS: WATER SUPPLY.	7 413	5 939	434	1 474	1 423	51	615	529	419	419	-	247
ST. PAUL: WATER SUPPLY.	7 368	5 364	-	2 004	(NA)	(NA)	-	-	580	580	-	(NA)
SAN ANTONIO: WATER SUPPLY.	9 090	3 008	-	6 082	1 675	4 407	403	403	969	969	-	3 841
ELECTRIC POWER.	61 187	28 567	-	32 620	8 126	24 494	1 338	1 338	1 493	1 486	7	24 339
TRANSIT	6 208	4 887	-	1 321	708	613	37	37	101	101	-	549
SAN DIEGO: WATER SUPPLY.	17 008	8 783	135	8 225	2 676	5 549	1 007	325	670	540	130	5 886
TRANSIT	5 182	4 935	-	247	682	1435	902	137	7 344	92	7 252	16 877
SAN FRANCISCO: WATER SUPPLY. ⁵	32 583	14 361	1 442	18 222	5 356	12 866	1 222	146	2 604	2 498	106	11 484
TRANSIT	21 242	32 859	814	111 617	574	12 191	142	135	-	-	-	112 049
SEATTLE: WATER SUPPLY.	8 352	4 773	924	3 579	1 858	1 721	217	201	928	906	22	1 010
ELECTRIC POWER.	46 989	28 886	3 298	18 103	9 471	8 632	1 449	1 233	4 748	4 613	135	5 333
TRANSIT	10 164	10 551	358	1 387	345	1 732	257	228	-	-	-	1475
TOLEDO: WATER SUPPLY.	4 836	3 752	-	1 084	(NA)	(NA)	102	102	147	147	-	(NA)
WASHINGTON, D.C.: WATER SUPPLY.	8 853	7 755	-	1 098	(NA)	(NA)	8	8	820	820	-	(NA)

Note: Terms and concepts used in this table differ from those relating to utilities which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available, while data on utility "revenue" and "expenditure" generally are derived from the city's central accounts and records.

⁻Represents zero or rounds to zero. ¹Deficit. ²Excludes \$5,184,000 Metropolitan District assessments. Amounts involved are classified under "Other general expenditure." ³Includes \$18,636,000 Transit Sinking Fund and Transit Unification Sinking Fund interest earnings. ⁴Includes gas supply (segregation not available); not counted as a separate system. ⁵Includes Hetch-Hetchy Water Supply and Power Project (not counted separately).

Definitions of Selected Terms

AGENCY AND PRIVATE TRUST TRANSACTIONS. --Transactions excluded from Census data on city finances because they involve receipt, holding, and disbursement of moneys by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

ASSISTANCE AND SUBSIDIES. --For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

BOND FUNDS. --Funds established to account for the proceeds of bond issues pending their disbursement.

BORROWING. --Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

CAPITAL OUTLAY. --Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

CASH AND SECURITY HOLDINGS. --Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables and the value of real property and other fixed assets.

CASH ASSISTANCE. --See Public Welfare.

CITY-OPERATED SCHOOLS. --See Education.

CONSTRUCTION. --Production of fixed works and structures and additions, replacements, and major alterations, thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

CORRECTION. --Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CURRENT CHARGES. --Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

CURRENT OPERATION. --Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

DEBT. --All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement funds.

DEBT ISSUED. --See Long-Term Debt Issued.

DEBT OFFSETS. --See Long-Term Debt Offsets.

DEBT OUTSTANDING. --All debt obligations remaining unpaid on the date specified.

DEBT REDEMPTION. --Long-term debt redeemed--i.e., amounts retired other than by refunding--plus any net decrease in short-term debt outstanding.

DEBT RETIRED. --See Long-Term Debt Retired.

DIRECT EXPENDITURE. --Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i.e., all expenditure other than Intergovernmental Expenditure.

EDUCATION. --Schools and other educational facilities and services. Local Schools includes mainly city-operated elementary and secondary schools and other educational institutional (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related school administered facilities and services, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

EMPLOYEE-RETIREMENT EXPENDITURE. --Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

EMPLOYEE-RETIREMENT REVENUE. --Revenue from contributions required of employees for financing city-administered employee-retirement systems and earnings on investments held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

EQUIPMENT. --Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE. --All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes non-cash transactions such as the provision of perquisites or other payments in kind.

FINANCIAL ADMINISTRATION. --Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

FIRE PROTECTION. --City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

FULL FAITH AND CREDIT DEBT. --Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

GENERAL CONTROL. --The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

GENERAL DEBT. --All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

GENERAL EXPENDITURE. --All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure and employee-retirement or other insurance trust expenditure.

GENERAL PUBLIC BUILDINGS. --Public buildings not allocated to particular functions.

GENERAL REVENUE. --All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

GENERAL SALES OR GROSS RECEIPTS TAXES. --See under Sales and Gross Receipts Taxes.

HEALTH. --Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS. --Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

HOSPITALS. --Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

Definitions of Selected Terms

HOUSING AND URBAN RENEWAL.--City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For certain cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, includes data for municipal housing authorities. Housing authorities for other cities are classified as independent governments and data for them are not included in city finance statistics.

INTEREST EARNINGS.--Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

INTEREST EXPENDITURE.--Amounts paid for use of borrowed money.

INTERGOVERNMENTAL EXPENDITURE.--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance--e.g., contributions to the Federal Government for old-age, survivors', disability and health insurance for city employees.

INTERGOVERNMENTAL REVENUE.--Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services. All intergovernmental revenue is classified as general revenue.

INTERGOVERNMENTAL REVENUE FOR GENERAL LOCAL GOVERNMENT SUPPORT.--Fiscal aid revenue that is unrestricted as to function or purpose to which amounts may be applied by the receiving government.

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT.--Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT.--All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

LIBRARIES.--Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

LICENSE TAXES.--Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenues.

LOCAL SCHOOLS.--See Education.

LONG-TERM DEBT.--Debt payable more than one year after date of issue.

LONG-TERM DEBT ISSUED.--The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

LONG-TERM DEBT OFFSETS.--Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelable debt, and balances in refunding bond accounts held pending completion of refunding transactions.

LONG-TERM DEBT RETIRED.--The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

NET LONG-TERM DEBT.--Long-term debt outstanding minus long-term debt offsets.

NONGUARANTEED DEBT.--Long-term debt payable solely from pledged specific sources--e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

OWN HOSPITALS.--See Hospitals.

PARKING FACILITIES.--Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off-street parking meters.

PARKS AND RECREATION. --Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

PERSONAL SERVICES. --Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION. --Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES. --Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

PUBLIC WELFARE. --Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; provision and operation by the city of Welfare Institutions; any city payments to other governments for welfare purposes; and amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

PURCHASE OF LAND AND EXISTING STRUCTURES. --Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

REVENUE. --All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes non-cash transactions such as receipt of services, commodities, or other "receipts in kind."

SALE OF PROPERTY. --Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

SALES AND GROSS RECEIPTS TAXES. --Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes. --Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes. --Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

SANITATION. --Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

SANITATION OTHER THAN SEWERAGE. --Street cleaning, and collection and disposal of garbage and other waste.

SECURITIES. --Stocks and bonds, notes, mortgages and other formal evidences of indebtedness.

SELECTIVE SALES AND GROSS RECEIPTS TAXES. --See under Sales and Gross Receipts Taxes.

SEWERAGE. --Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

SHORT-TERM DEBT. --Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

SPECIAL ASSESSMENTS. --Compulsory contributions collected from owners of property benefited by specific public improvements (street

Definitions of Selected Terms

paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

UTILITY.--A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

UTILITY DEBT.--Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

UTILITY EXPENDITURE.--Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

UTILITY REVENUE.--Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue--not utility revenue.

VENDOR PAYMENTS.--See Public Welfare.

WATER TRANSPORT AND TERMINALS.--Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.